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1991

ANNUAL REPORT
OF THE TOWN OF

MERRIMACK NEW HAMPSHIRE



1991

THIS BOOK COSTS YOU \$3.06. PLEASE BRING IT TO THE TOWN MEETING.
THIS REPORT HAS BEEN PRINTED ON RECYCLED PAPER.



DATES TO REMEMBER

July 1, 1992	Fiscal year begins.
December 1, 1992	Last day to pay final installment on 1991 property taxes without interest penalty.
March 24, 1993	Filing period for elected office begins; ends April 2, 1993.
March 30, 1993	Annual Meeting, Merrimack Village District.
April 1, 1993	All property, both real and personal, assessed to owner of record this date. Dog licenses available.
April 15, 1993	Last day to file Current Use applications per RSA 79-A:5. Last day for veterans to file permanent application for tax exemption (green card). Applies only to those who have not previously applied to Merrimack, per RSA 72:33. Last day for filing exemption for elderly, blind, handicapped, and tax-exempt properties, and for special assessment of residences in industrial or commercial zone, per RSA 75:11. Timber Tax Report of Cut due.
May 1, 1993	Dog licenses expire.
May 11, 1993	Annual Town Meeting.
June 30, 1993	Fiscal year ends.

ANNUAL REPORT
OF THE TOWN OF

MERRIMACK NEW HAMPSHIRE

FOR THE YEAR ENDING JUNE 30, 1991

PRINTED BY
THE WITHEY PRESS
SEABROOK, NEW HAMPSHIRE

THIS REPORT IS PRINTED ON RECYCLED PAPER



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INTRODUCTION

This 1991 annual report of the Town of Merrimack has been compiled through the efforts of your local public officials, to serve as a permanent record of the past year. We hope that you will find it interesting and informative.

The 1990 town report received the first place award in our state-wide annual report contest, competing against towns with populations of 7,501 and higher. This was the third year in a row that our town report was recognized for its excellence, accuracy, creativity and clarity. It was also the third year in a row that the town report was printed entirely on recycled paper.

Your questions and comments regarding any of the information contained in this report are welcome. Feel free to call us or our staff at 424-2331.

The Merrimack Board of Selectmen
Richard E. Dumont, Chairman
John M. Francis
Robert W. Brundige
Edward J. Silva
Leonard C. Worster

IN APPRECIATION



KATHY L. WALES
SELECTMAN
MAY 1986 TO MAY 1989
AND
MAY 1990 TO OCTOBER 1991

In grateful appreciation for her service to the Town of Merrimack as, among many other roles, a selectman for approximately four and one-half years, we the Board of Selectmen dedicate this 1991 Town Report to Kathy Wales.

Photo courtesy of The Village Crier

IN APPRECIATION



AGGIE WARRINGTON
DISPATCHER FOR THE MERRIMACK POLICE DEPARTMENT

MAY 1972 - DECEMBER 1990

In grateful appreciation for over 18 years of service, the Board of Selectmen also dedicates this town report to Aggie Warrington.

Aggie was an inspiration to all of us in showing that even after having been on the job for many years, combined with the fact that she didn't start out in this field at a young age, that when you enjoy doing your job, age has no boundaries. Aggie worked many a 12 to 16 hour shift when the Department was shorthanded. While her long career contained many a notable deed, the outstanding highlight occurred in 1990, when over the telephone she successfully assisted the parents of a baby who had stopped breathing in performing CPR until the ambulance arrived. Aggie was recognized for this action at the 1990 Annual Town Meeting, where she was presented a citation by the Board of Selectmen.

Aggie is now busily and happily pursuing other interests and enjoying her retirement, but her spirit lives on in the dispatch center. Aggie, we will miss you always.

DEDICATION



KATHLEEN ZYLA
1918 - 1991

JOHN ZYLA
1918 - 1991

The death of Kathleen Zyla, followed closely by that of her husband, John Zyla, marked the passing of an institution in the Town of Merrimack. Their smiling faces were recognized, if not personally known by the townspeople and everyone who frequented Zyla's. Their generous donations helped many a needy family whose home and belongings were lost to fire, and they supplied presents at Christmas for the less fortunate children of the area. Their legacy lives on, but they are sadly missed by family and townspeople. Kathleen passed away on January 25, 1991, and John passed away on March 26, 1991.



HELEN E. HESS
1940-1991

A sad farewell was bid to Helen Hess, who succumbed to cancer in the early summer of 1991. Helen was employed by the town in September of 1982, and worked in the town clerk/tax collector's office until just several short months before her death. Her sincerity, outspokenness, sense of humor, and ability to sometimes confound her listeners were the qualities that made her the unique and lovable individual and friend that she was to all of us. Her desk is now occupied by another, and the sign that reserved her parking space has been removed, but the void she left in our lives will remain forever. Helen passed away on June 30, 1991.

DEDICATION



LAURALEE DALEY
1930 - 1991

Lauralee Daley, a twenty-four year resident of Merrimack, worked for many years as a secretary for the late Dr. William Sheehan. She taught and was active at the school of religion for children with special needs. She was an active member of the First Congregational Church in Merrimack, and was the founder and director of the Pilgrim Christian Church, one of the first to start in the Town of Merrimack. Lauralee also served her town as a Library Aide at the Merrimack Public Library. She was a loving and friendly person who will always be sadly missed. Lauralee passed away on July 27, 1991.



JEAN H. GEIGER
1921-1991

On March 2, 1990, we celebrated with Jean her retirement from the Town of Merrimack, after twelve years of service in the Assessor's Office. Jean survived two townwide revaluations and the rigors of the ensuing after-maths, not to mention the daily trials of being on the frontlines with the taxpayers. We wished her a long and happy retirement, for she certainly deserved it, but it was not to be. Jean passed away on October 24, 1991. Her positive outlook on life, her wit and wisdom, and her more memorable remarks and anecdotes which no doubt will be retold for many years to come, will remain with us as memories of our beloved fellow employee.

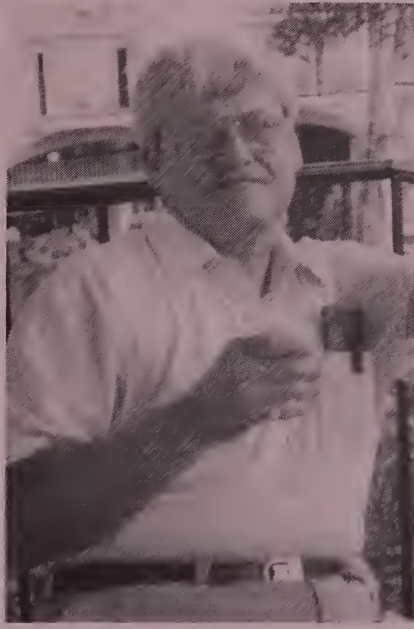
DEDICATION



DANA A. PATTERSON
1933 - 1991

A life-long resident of Merrimack, Dana Patterson served his town in many ways. He was a member of the first elected Planning Board. He retained his close association with the town when he established his own business and earned the reputation of a master builder and developer. Dana was extremely civic-minded, and was one who could be called upon for assistance when the situation arose. He was always willing to cooperate. His name has become synonymous with the Town of Merrimack, and will not soon be forgotten. Dana passed away on November 21, 1991.

DEDICATION



Al Quintal, a twenty-six year resident of Merrimack, served this town through its Police Department, retiring twelve years ago as a Lieutenant. He remained a familiar face throughout the town, working part-time as a bail commissioner for the Merrimack District Court, Rochette's Oil Service, and at the George R. Rivet Funeral Home. He remained an active member of the New Hampshire Association of Retired Police Officers and the Merrimack Kiwanis Club. Al passed away on December 27, 1991.

MERRIMACK TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Merrimack in the county of Hillsborough in said state, qualified to vote in town affairs:

You are hereby notified that the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School All-Purpose Room on Baboosic Lake Road in said Merrimack on Tuesday, May 12, 1992, at 7:00 o'clock in the forenoon for the choice of town officers elected by official ballot and other action required to be inserted on said official ballot. The polls for the election of town officers and other action required to be inserted on said ballot will open on said date at 7:00 o'clock in the forenoon and will not close earlier than 8:00 in the evening.

You are hereby notified that the second session of the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School All-Purpose Room on Baboosic Lake Road in Merrimack on Thursday, May 14, 1992, at 7:00 o'clock in the evening to act on the matters not to be voted on by official ballot.

Article 1. To choose all necessary town officers for the ensuing year.
(Vote by official ballot)

Article 2. To choose all necessary school district officers for the ensuing year. (Vote by official ballot)

Article 3. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Section 1.02, Definitions, by adding new definitions for the terms "Family Day Care Homes" and "Wetlands", and by revising the existing definition for "Yard, Setback"? (Vote by official ballot)

Article 4. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Section 1.02, Definitions, and Section 2.02.1.4.B, District A Residential, Special Exceptions, by adopting a new definition for "Accessory dwelling unit", and clarify that an accessory dwelling unit is permitted by special exception in the District A, Residential District? (Vote by official ballot)

Article 5. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Section 2.02.2, District B, Limited Commercial, to permit accessory uses as defined in the ordinance by special exception in the Limited Commercial District? (Vote by official ballot)

Article 6. Are you in favor of Amendment No. 4 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Section 8, Board of Adjustment, by adding a new section to provide a procedure for the Zoning Board of Adjustment to establish a schedule of fees for applications before the Board, and to require a public hearing before adopting any revised fee schedule? (Vote by official ballot)

Article 7. Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Section 10.02, Penalties and Violations, by substituting the word "misdemeanor" for "violation" in order to conform the penalty provisions with NH RSA 676:17? (Vote by official ballot)

Article 8. Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Section 1.02, Definitions and Section 18.03 K, Parking Requirements, Required Spaces. This amendment adds new definitions for "Restaurant", "Restaurant carry-out", "Restaurant, combination", "Restaurant, drive-in", and "Restaurant, sit-down", and changes the required parking spaces for combination restaurants? (Vote by official ballot)

Article 9. Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Section 17.06, Signs, Commercial and Industrial Zones, to clarify the definition of awning signs and describe the maximum size of awning signs? (Vote by official ballot)

Article 10. Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

Amend Sections 2.01.3 and 2.01.4 of the Ordinance, General Commercial District and Residential District, respectively, by including within the boundaries of the General Commercial District the following parcels which are presently in the Residential District, Tax Map Parcels 4D-4/056, 4D-4/057, 4D-4/058, 4D-4/060, 4D-1/003; said parcels of land are located off of Daniel Webster Highway near the intersection of Greeley Street? (Vote by official ballot)

- Article 11. Are you in favor of the adoption of Amendment No. 9 as proposed by petition for the Town Zoning Ordinance as follows:
- Amend Sections 2.01.3 and 2.01.4 of the Ordinance, General Commercial District and Residential District, respectively, by including within the boundaries of the General Commercial District, the following parcels which are presently in the Residential District, Tax Map Parcels 4D-4/054 and 4D-4/059; said parcels of land are located off of Daniel Webster Highway near the intersection of Greeley Street? (Approved by the Planning Board) (Vote by official ballot)
- Article 12. To see if the town will vote to raise and appropriate the sum of fourteen million five hundred seventy-nine thousand six hundred fifty-nine dollars (\$14,579,659) for general town operations and charges. (See budget detail for more information) (Recommended by the Budget Committee)
- Article 13. To see if the town will vote to raise and appropriate the sum of eight thousand four hundred seventy-three dollars (\$8,473.00) for the purpose of creating a storage facility for Merrimack Public Library materials in the basement of the Adult Community Center. (By petition) (Recommended by the Budget Committee)
- Article 14. To see if the town will vote to raise and appropriate the sum of twenty-six hundred dollars (\$2,600.00) to maintain and preserve the town's historical artifacts and to authorize the Board of Selectmen to enter into a contract with the Merrimack Historical Society for the purpose of maintaining and protecting the town's historical artifacts. (By petition) (Recommended by the Budget Committee)
- Article 15. To see if the town will vote to create an expendable general fund trust fund under the provisions of RSA 31:19-a for paying employee health insurance claims and associated administrative and stop-loss insurance costs; to name the Board of Selectmen as trustees of said fund; and to authorize the transfer to said fund of the amounts, or any portion thereof, included in the departmental budgets for health insurance purposes; or to act on anything relative thereto.
- Article 16. To see if the town will vote, in accordance with RSA 31:95-b, to authorize the Board of Selectmen to apply for, accept, and expend monetary grants from other governmental units or from private sources which become available during the fiscal year, provided that such grants will be used for purposes for which the town may legally appropriate money and that the Board of Selectmen hold a related public hearing prior to the receipt and expenditure of such grants.

Article 17. To see if the town will vote, in accordance with RSA 31:95-e, to authorize the Board of Selectmen to accept gifts of personal property, other than money, which may be offered to the town for any public purpose, provided that the Board of Selectmen hold a related public hearing prior to accepting such gifts; such authorization shall remain in effect until rescinded by a subsequent town meeting vote.

Article 18. To see if the town will vote to adopt the provisions of RSA 676:17-a. This statute permits the Building Inspector, Code Enforcement Officer, or Zoning Administrator, to issue Cease and Desist Orders for violations of the building code, zoning ordinance, subdivision and/or site plan regulations. Such Cease and Desist Orders can result in an Order from the District Court permitting the town to recover judgment for the cost of any corrective action necessary because of the building code, zoning ordinance or planning regulation violation. Expenses incurred by the town to carry out corrective action will then become a lien on the property of the real estate of the owner, which can be collected in the same fashion as a lien on the property for nonpayment of real estate taxes, including tax sale, tax lien and tax deeds, or take any other action in relation thereto.

Article 19. To see if the town will vote to adopt the provisions of RSA 398:4 through 398:14 to permit the Board of Selectmen to regulate and issue licenses for pawnbrokers in the town and to adopt all necessary regulations relative to the business carried on by pawnbrokers, or take any other action in relation thereto.

Article 20. To see if the town will vote to modify Chapter 92, Section 92-2 of the Code of the Town of Merrimack by striking Section 92-2 as currently written and substituting therefor the following:

Section 92-2 Number of Devices Restricted

No person, firm, corporation or association shall display for public patronage or keep for public operation any more than five amusement devices at each separate business or premises. Any firm, person, corporation or association may request permission to keep for public operation more than five amusement devices by submitting an application to the Merrimack Board of Selectmen. The application shall state the total number of amusement devices and their location. Selectmen shall hold a public hearing on the application pursuant to RSA Chapter 43.

- Article 26. To see if the town will vote to direct the selectmen to study the long and short term budgetary impact of a property tax freeze for Merrimack's senior citizens at least 65 years of age or older or who are completely retired, whichever comes last, this freeze to be permanent until death or sale of property, this freeze limited to only single family property of full time residents having been living in Merrimack for at least five years, the penalty for improper disclosure being all back taxes plus 12% interest. (By petition)
- Article 27. To see if the town will vote to direct the selectmen to put together a comprehensive pamphlet detailing the criteria used to establish the assessment value of residential properties in Merrimack as established during the 1989 revaluation process, so that the average taxpayer, having paid for the revaluation, can properly certify that his/her property has been properly evaluated based on the explained criteria, and that pamphlet and each taxpayer's property record card and resulting computer printout to be mailed out along with each taxpayer's December 1992 residential tax bills. (By petition) (Not recommended by the Budget Committee)
- Article 28. To see if the town will vote to direct the selectmen to take all actions necessary, including the reallocation of funds under their control and negotiations with the local cable tv provider for any contractual amendments and equipment/additions/modifications necessary to broadcast all public town meetings for viewing by Merrimack residents having local cable tv service no later than January 1, 1993, and to make videotape copies of such broadcasts available for loan at the Merrimack Public Library. (By petition) (Not recommended by the Budget Committee)
- Article 29. To see if the town will vote to require the selectmen to present all warrant articles, bonding or line item type, for vote in order of dollar value with the first warrant article having the highest dollar value and those warrant articles having no budgetary impact being last. (By petition)
- Article 30. To see if the town will vote to direct the selectmen to require the keeper of the public records to tally the total number of registered voters in attendance of town meetings, special or otherwise, and make such information a matter of public record. (By petition)
- Article 31. To see if the town will vote to direct the selectmen to hold all town meetings on Friday nights in order to maximize the opportunity for voter participation. (By petition)

- Article 21. To see if the town will vote to rescind the existing Sewer Ordinance found at Chapter 158 of the Code of the Town of Merrimack, and to adopt in lieu thereof, a new Sewer Use Ordinance; copies of the proposed new Sewer Use Ordinance are available for public inspection and review at the Merrimack Town Hall, Monday through Friday, 8:30 A.M. to 4:30 P.M. and at the Merrimack Public Library, Monday through Thursday, 9:00 A.M. to 9:00 P.M., and Friday and Saturday 9:00 A.M. to 5:00 P.M., with copies of the proposed new Sewer Use Ordinance being posted with the official Town Warrant; or to take any action in relation thereto.
- Article 22. To see if the town will vote to adopt the provisions of RSA 31:95-c to restrict certain revenues from cable television franchise fees, that may be generated as the result of the Board of Selectmen dedicating a portion of the revenues received from any cable franchise agreements, as allowed by law, for the purpose of developing the cable television system. Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the CATV fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of revenue.
- Article 23. To see if the town will vote to have the 1992 income from the library unrestricted trust fund placed into the library trustees' special account.
- Article 24. To see if the town will vote to direct the selectmen to establish a charter study committee to study our current form and procedures of local government and identify any and all modifications, either in form or procedure, to our current government that will result in increased voter participation and representation so that all local government actions are in the best interest of and accurately represent the majority of Merrimack voters. (By petition)
- Article 25. To see if the town will vote to give any existing or new business that builds new facilities in Merrimack a one year 100% property tax and sewer fee abatement for that new facility as an incentive for expanding and/or relocating to Merrimack. (By petition)

Given our hands and seals this twenty-seventh day of April, in the year of Our Lord nineteen hundred and ninety-two.

The Merrimack Board of Selectmen:

Richard E. Dumont
John M. Francis
Robert W. Brundige
Edward J. Silva
Leonard C. Worster

A true copy of Warrant, attest:

The Merrimack Board of Selectmen:

Richard E. Dumont
John M. Francis
Robert W. Brundige
Edward J. Silva
Leonard C. Worster

Warrant may be subject to change up to time of posting.

TOWN BUDGET MS-7 FORM

Form MS-7

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



BUDGET OF THE TOWN

OF MERRIMACK N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 19__ to December 31, 19__ or for Fiscal Year

From July 1 19 92 to June 30 1993

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date April 9, 1992

Peter M. Taram
David K. Murray
Michelle Broutin
Brenda E. Grady
Robert C. Blandall

Robert H. Sullivan
For Wicks
Michelle Supinski
Christopher A. Ayer
Leonard C. Bouten

PURPOSES OF APPROPRIATION		1	2	3	4		5
(RSA 31:4)			* Actual	Actual	Budget Committee		
Acct. No.	GENERAL GOVERNMENT	W.A. No.	Appropriations Current Year (omit cents)	Expenditures Current Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)
4130	Executive						
4140	Elec., Reg., & Vital Stat.	12	12,600		18,580	18,580	
4150	Financial Administration						
4152	Revaluation of Property	12	170,285		173,516	173,516	
4153	Legal Expense	12	55,000		70,000	70,000	
4155	Employee Benefits						
4191	Planning and Zoning	12	237,715		187,413	187,413	
4194	General Government Bldg.	12	127,260		132,156	132,156	
4195	Cemeteries						
4196	Insurance						
4197	Advertising and Reg. Assoc.						
— —	Historic preservation	*	2,665		2,740	2,740	
— —	Fire protection area	12	42,288		45,449	45,449	
4199	Other General Government	12	856,445		813,900	813,900	
PUBLIC SAFETY							
4210	Police	12	2,227,284		2,366,054	2,366,054	
4215	Ambulance	12	247,022		261,457	261,457	
4220	Fire	12	1,800,790		1,853,811	1,853,811	
— —	Communications	12	234,014		234,168	234,168	
— —	Code Enforcement	12	148,538		117,307	117,307	
— —	Emergency Management	12	6,084		5,998	5,998	
HIGHWAYS AND STREETS							
4312	Highways and Streets	12	1,772,932		1,579,449	1,579,449	
4313	Bridges						
4316	Street Lighting						
— —	Equipment Maintenance	12	233,996		238,136	238,136	
— —	Public Works Admin.	12	119,938		126,729	126,729	
SANITATION							
4323	Solid Waste Collection						
4324	Solid Waste Disposal	12	679,106		458,080	458,080	
— —	Sewer	12	2,141,644		2,232,300	2,232,300	
— —							
— —							
— —							
WATER DISTRIBUTION & TREATMENT							
4332	Water Services						
4335	Water Treatment						
— —							
— —							
— —							
HEALTH							
4414	Pest Control						
4415	Health Agencies and Hospitals	12	105,595		105,817	105,817	
— —							
— —							
— —							
— —							
— —							
WELFARE							
4442	Direct Assistance	12	120,985		164,225	164,225	
4444	Intergovernmental Welf. Pay'ts.						
— —							
— —							
— —							
Sub-Totals (carry to top of page 3)			11,342,186		11,187,285	11,187,285	

SOURCES OF REVENUE		1	2	3	4	
Acct. No.	TAXES	W.A. No.	*Estimated Revenues Current Year (omit cents)	Actual Revenues Current Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		30,000		25,000	25,000
3180	Resident Taxes					
3185	Yield Taxes		8,000		8,000	8,000
3189	Other Taxes		1,000		1,000	1,000
3190	Int. & Pen. on Delinquent Taxes		550,200		625,200	625,200
	— Inventory Penalties					
	LICENSES, PERMITS AND FEES					
3210	Business Licenses and Permits					
3220	Motor Vehicle Permit Fees		1,600,000		1,600,000	1,600,000
3290	Other Licenses, Permits & Fees		186,515		120,545	120,545
	FROM FEDERAL GOVERNMENT					
3319	Other		78,904		70,294	70,294
	FROM STATE					
3351	Shared Revenue		562,198		621,943	621,943
3353	Highway Block Grant		293,027		277,089	277,089
3354	Water Pollution Grants		145,201		138,650	138,650
3356	State & Fed. Forest Land Reimb.					
3357	Flood Control Reimbursement					
3359	Other		10,668		1,082	1,082
	FROM OTHER GOVERNMENT					
3379	Intergovernmental Revenues					
	CHARGES FOR SERVICES					
3401	Income from Departments		594,662		541,640	541,640
3409	Other Charges					
	MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		70,000		7,000	7,000
3502	Interest on Investments		300,000		300,000	300,000
3509	Other		617,727		632,577	632,577
	INTERFUND OPERATING TRANSFERS IN					
3914	Capital Reserve Fund					
	— Debt Service Fund		55,572		60,850	60,850
	—					
3915	Enterprise Funds		4,052,574		3,217,035	3,217,035
	Sewer —					
	Water —					
	Electric —					
3916	Trust and Agency Funds					
	OTHER FINANCING SOURCES					
3934	Proc. from Long Term Notes & Bonds					
	— Fund Balance		429,558		450,000	450,000
TOTAL REVENUES AND CREDITS			9,585,806		8,697,905	8,697,905

Total Appropriations

14,590,732

Less: Amount of Estimated Revenues, Exclusive of Taxes

8,697,905

Amount of Taxes to be Raised (Exclusive of School and County Taxes)

5,892,827

BUDGET OF THE TOWN OF MERRIMACK, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

BUDGET MESSAGE

TO: The citizens of Merrimack, New Hampshire

FROM: The Board of Selectmen and
Daniel C. Ayer, Town Manager

RE: Submission of the 1992/93 budget request

DATE: April 15, 1992

Pursuant to and in compliance with N.H.R.S.A. 32:5, attached you will find the town budget for the fiscal year which commences on July 1, 1992.

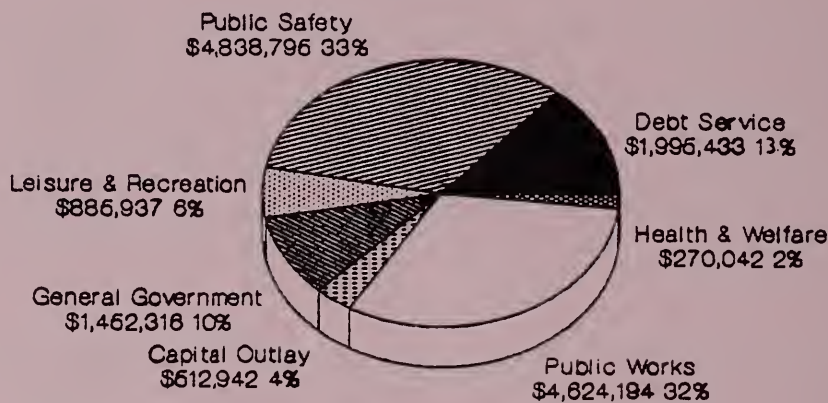
The development of this year's budget and the recommendations contained therein have been very difficult. However, these are difficult economic times in which we live, and it is our belief that they are absolutely necessary in order to maintain a certain fairness and equity within town operations, now and in the future. The town budget format has been designed to provide a clear picture of the work to be performed and the financial program necessary to support same.

The primary objective of this year's budget was to develop a financial blueprint for FY92/93 which maintains those programs that are important to the health and welfare of the community, while at the same time reducing the overall requested appropriations level below that of last year. Secondly was to develop a budget which is responsive and proactive in dealing with a stressed and troubled economy. Thirdly, to maintain the municipal portion of the 1992 tax rate at approximately the same level for the fourth consecutive year. We are pleased to announce that the FY92/93 budget does meet all of the above-outlined goals and objectives.

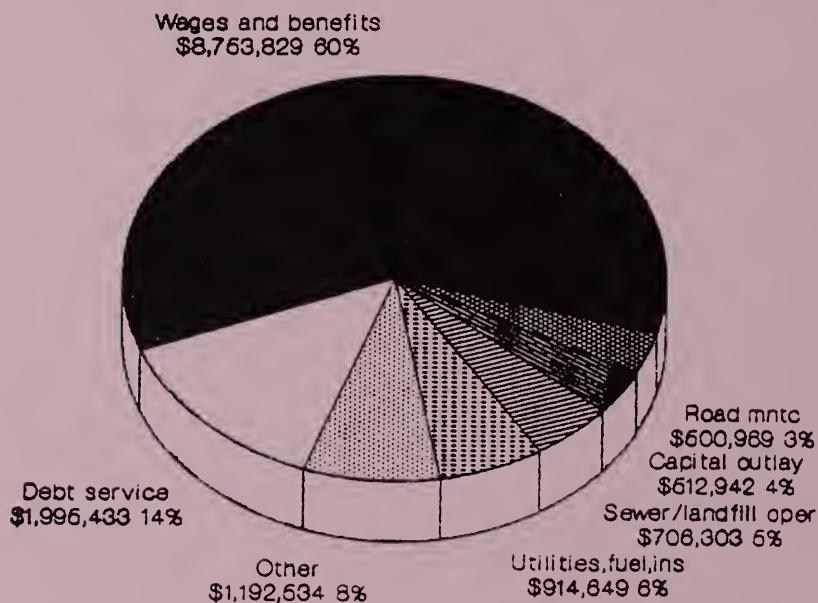
We once again want to thank the department and division heads for their innovation and realistic approach to balancing the needs of the community versus the wants. This is clearly evident when you review the budget. A number of the town's 21 individual department budgets have been reduced from last year's appropriation levels. This is a remarkable accomplishment in light of the evergrowing costs associated with providing municipal services, to include a fiscal year with 53 pay periods and the increasing cost of fixed and mandated expenses.

In an effort to make the 1992/93 municipal budget more understandable, below are two pie charts depicting the operating budget by function. As you can see from reviewing the chart, public safety (police, fire ambulance and communications) combined with public works (highway, landfill, recycling facility, sewer, and equipment maintenance) make up over two-thirds of the entire operating budget. The second chart shows all 1992 appropriations by object. This graph is intended to show where your tax dollars are spent. When wages and benefits are combined with debt service, utilities, fuel, insurance, sewer and landfill operations, it becomes clear that 86% of the entire town budget goes to service fixed or semi-fixed costs. The remainder is going to such items as road maintenance, capital outlay, health and welfare, etc.

1992-93 OPERATING BUDGET BY FUNCTION



1992-93 OPERATING BUDGET BY OBJECT



The total 1992/93 operating budget is \$14,579,659, representing a decrease of \$697,037 or 4.56% from the previous year. \$500,000 of this decrease relates directly to the annual contribution to the Sewer Capital Reserve Fund which was budgeted at \$650,000 in 1991/92, but only at \$150,000 in 1992/93. In addition, the General Fund Operating Budget has also been reduced by \$56,585 from \$10,953,914 in 1991/92 to \$10,897,328 in 1992/93.

Personnel

With personnel costs being the single largest expenditure in the municipal budget, we once again have made a concerted effort to reduce the number of full and part-time employees through the use of attrition, reclassification, and layoffs. We have reduced the number of full-time municipal employees by 5, from 178 to 173, and part-time employees by 2.

In addition, this budget calls for the reduction of \$268,000 in health insurance costs, reflecting a proposed change with the town's health insurance coverage for 1992/93. However, as noted above, the budget does reflect 53 pay periods, resulting in increased costs of \$126,987 to the bottom line of the budget.

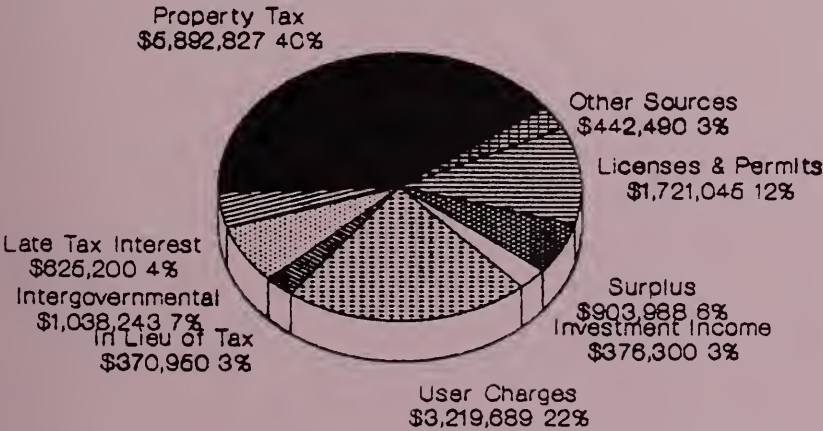
Capital Expenditures

No warrant articles or major capital items are being proposed or supported by the Board of Selectmen that would have a negative impact upon the property tax rate. However, we have been able to maintain adequate funding levels within all of the town's existing Capital Reserve Fund.

Revenues

Due to the uncertain economy, no increase in the town's 1992/93 assessed valuation has been assumed over the 1991 figure of \$1,631,537,851. Below is a graph showing the projected municipal revenues by source for 1992/93. In 1992/93, approximately 40% of all revenues received to fund municipal operations will be through the property tax. The balance, 60%, or the majority of the revenues received, will be in the form of user fees, investment income, and intergovernmental revenues, such as grants.

1992-93 ESTIMATED REVENUE BY SOURCE



Summary/Tax Impact

The adoption and implementation of the proposed 1992/93 municipal budget will represent a slight increase of approximately 2¢ or .49% in the municipal portion of the tax rate, from \$4.14 to \$4.16. It is of interest to note that for each \$100,000 in general fund appropriations or revenues, the tax rate increases or decreases by approximately 6¢ on the property tax rate.

The budget will be discussed and voted on during the business portion of the town meeting which is scheduled to take place on Thursday, May 14 at 7:00 PM in the All-Purpose Room at the Masticola Middle School. We do take this opportunity to solicit your support, cooperation and favorable consideration. Should you have any questions with regard to this budget, please don't hesitate to contact the staff at the town hall or one of the selectmen or Budget Committee members directly.

1992-93 BUDGET SUMMARY
GENERAL GOVERNMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-01-8101-0	WAGES-ELECTED OFFICIALS	15,255.00	15,200.00	15,200.00	15,200.00	15,200.00	15,200.00
01-01-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	147,664.12	158,977.00	163,900.00	163,900.00	168,819.00	168,819.00
01-01-8104-0	WAGES-HOURLY	125,969.13	137,327.00	127,966.00	127,966.00	131,812.00	131,812.00
01-01-8111-0	OVERTIME-OTHER	1,296.36	1,412.00	1,412.00	1,412.00	1,454.00	1,454.00
01-01-8125-0	SOCIAL SECURITY	20,946.75	21,901.00	21,876.00	21,876.00	22,379.00	22,379.00
01-01-8128-0	RETIREMENT	19,068.17	19,845.00	18,543.00	18,543.00	18,844.00	18,844.00
01-01-8131-0	HEALTH INSURANCE	45,887.99	50,840.00	61,512.00	32,934.00	32,934.00	32,934.00
01-01-8132-0	DENTAL INSURANCE	1,949.08	2,182.00	2,251.00	2,251.00	2,251.00	2,251.00
01-01-8133-0	LIFE INSURANCE	2,373.84	2,276.00	2,215.00	2,215.00	2,215.00	2,215.00
01-01-8134-0	SHORT-TERM DISABILITY	1,550.17	1,681.00	1,388.00	1,388.00	1,405.00	1,405.00
01-01-8135-0	WORKERS COMPENSATION	931.98	1,269.00	1,233.00	1,233.00	1,267.00	1,267.00
01-01-8136-0	UNEMPLOYMENT COMPENSATION	622.51	547.00	417.00	417.00	328.00	328.00
01-01-8141-0	WELLNESS PROGRAM	13,537.56	11,750.00	1,275.00	1,275.00	1,275.00	1,275.00
SERIES 1 TOTAL ----->		397,052.66	425,207.00	419,188.00	390,610.00	400,183.00	400,183.00
01-01-8201-0	OFFICE SUPPLIES	6,854.49	4,750.00	6,400.00	6,400.00	6,400.00	6,400.00

1992-93 BUDGET SUMMARY
GENERAL GOVERNMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-01-8220-0	PRINTING	7,191.48	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
01-01-8230-0	POSTAGE	4,174.79	2,640.00	4,355.00	4,355.00	4,355.00	4,355.00
01-01-8250-0	VEHICLE FUEL	544.65	290.00	340.00	340.00	319.00	319.00
01-01-8260-0	TELEPHONE	31,553.76	4,736.00	13,439.00	13,439.00	12,899.00	12,899.00
01-01-8270-0	DUES	9,448.76	9,896.00	9,466.00	9,466.00	9,466.00	9,466.00
01-01-8271-0	SUBSCRIPTIONS	303.00	290.00	485.00	485.00	415.00	415.00
01-01-8280-0	GENERAL INSURANCE	28,715.00	22,266.00	23,126.00	23,126.00	23,126.00	23,126.00
01-01-8290-0	LEGAL-RETAINER	28,000.00	28,000.00	30,000.00	30,000.00	30,000.00	30,000.00
01-01-8293-0	LEGAL-GENERAL LITIGATION	40,843.92	27,000.00	40,000.00	40,000.00	40,000.00	40,000.00
SERIES 2 TOTAL ----->		157,629.85	107,368.00	135,111.00	135,111.00	134,480.00	134,480.00
01-01-8300-0	TRAVEL & MEETINGS	2,456.38	1,833.00	1,315.00	1,315.00	1,315.00	1,315.00
01-01-8321-0	MAINTENANCE-BUILDINGS/GROUNDS		500.00	500.00	500.00	500.00	500.00
01-01-8332-0	MNTC-VEHICLES	245.14	500.00	275.00	275.00	275.00	275.00
01-01-8334-0	MNTC-OFFICE EQUIPMENT	2,265.84	2,550.00	2,650.00	2,650.00	2,650.00	2,650.00
01-01-8351-0	CONSULTANTS	225.00	1,000.00	1,000.00	1,000.00	225.00	225.00

1992-93 BUDGET SUMMARY

GENERAL GOVERNMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-01-8352-0	EDUCATION & TRAINING	4,285.01	2,285.00	1,965.00	1,965.00	1,965.00	1,965.00
01-01-8353-0	COMPUTER SERVICES/SUPPLIES	28,839.90	34,166.00	11,503.00	11,503.00	11,503.00	11,503.00
01-01-8359-0	OTHER OUTSIDE SERVICES	32,032.90	32,700.00	34,950.00	34,950.00	34,950.00	34,950.00
01-01-8393-0	CONSERVATION COMMISSION	18,989.00	20,430.00	11,205.00	11,205.00	10,662.00	10,662.00
33-01-8359-0	OTHER OUTSIDE SERVICES	60.00	.00	.00	.00	.00	.00
33-01-8363-0	PENNICHUCK WATER WORKS	39,520.68	42,288.00	45,449.00	45,449.00	45,449.00	45,449.00
SERIES 3 TOTAL ----->							
		128,919.85	138,252.00	110,812.00	110,812.00	109,494.00	109,494.00
01-01-8401-0	BUDGET COMMITTEE	1,784.39	2,346.00	2,364.00	2,364.00	2,364.00	2,364.00
01-01-8405-0	GNTS	4,280.00	4,280.00	4,500.00	4,280.00	4,280.00	4,280.00
01-01-8406-0	EMERGENCY MANAGEMENT	3,604.11	6,084.00	9,748.00	5,748.00	5,998.00	5,998.00
01-01-8407-0	HISTORICAL SOCIETY	2,550.00	2,665.00	2,719.00	140.00	140.00	140.00
01-01-8410-0	ELECTIONS/VOTER REGISTRATION	8,639.59	8,370.00	11,500.00	11,500.00	11,500.00	11,500.00
01-01-8420-0	ADVERTISING	1,483.90	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
01-01-8460-0	MISC OPERATING EXPENSES	883.04	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-01-8463-0	COUNTY TAX PENALTY	19,880.62	.00	.00	.00	.00	.00

1992-93 BUDGET SUMMARY
GENERAL GOVERNMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
32-01-8428-0	CATV	.00	.00	.00	.00	3,000.00	3,000.00
SERIES 4 TOTAL ----->		43,105.65	26,345.00	33,431.00	26,632.00	29,882.00	29,882.00
01-01-8504-0	OFFICE EQUIPMENT	62,692.00	1,000.00	1,500.00	.00	.00	.00
01-01-8510-0	CAPITAL RESERVE FUND		.00	25,000.00	.00	.00	.00
SERIES 5 TOTAL ----->		62,692.00	1,000.00	26,500.00	.00	.00	.00
GENERAL GOVERNMENT TOTAL ----->		789,400.01	698,172.00	725,042.00	663,165.00	674,039.00	674,039.00

1992-93 BUDGET SUMMARY
ASSESSING

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-02-8102-0	WAGES-CLERICAL	40,026.17	42,153.00	43,073.00	43,073.00	44,366.00	44,366.00
01-02-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	69,875.95	72,508.00	74,742.00	74,742.00	76,967.00	76,967.00
01-02-8111-0	OVERTIME-OTHER	42.12	.00	.00	.00	.00	.00
01-02-8125-0	SOCIAL SECURITY	8,408.42	8,772.00	9,013.00	9,013.00	9,282.00	9,282.00
01-02-8128-0	RETIREMENT	4,500.00	6,800.00	6,000.00	6,000.00	6,000.00	6,000.00
01-02-8131-0	HEALTH INSURANCE	9,483.73	13,961.00	17,297.00	13,092.00	13,092.00	13,092.00
01-02-8132-0	DENTAL INSURANCE	963.72	1,012.00	1,034.00	1,034.00	1,034.00	1,034.00
01-02-8133-0	LIFE INSURANCE	313.38	291.00	281.00	281.00	281.00	281.00
01-02-8134-0	SHORT-TERM DISABILITY	658.60	760.00	651.00	651.00	664.00	664.00
01-02-8135-0	WORKERS COMPENSATION	4,258.65	4,078.00	3,994.00	3,994.00	4,088.00	4,088.00
01-02-8136-0	UNEMPLOYMENT COMPENSATION	224.00	196.00	163.00	163.00	163.00	163.00
SERIES 1 TOTAL ----->		138,754.74	150,531.00	156,248.00	152,043.00	155,937.00	155,937.00
01-02-8201-0	OFFICE SUPPLIES	1,552.23	1,548.00	1,615.00	1,615.00	1,000.00	1,000.00
01-02-8203-0	OPERATING SUPPLIES	733.00	473.00	907.00	907.00	907.00	907.00
01-02-8220-0	PRINTING	192.60	252.00	252.00	252.00	252.00	252.00

1992-93 BUDGET SUMMARY
ASSESSING

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-02-8230-0	POSTAGE	272.55	400.00	601.00	400.00	400.00	400.00
01-02-8250-0	VEHICLE FUEL	64.25	186.00	.00	.00	.00	.00
01-02-8260-0	TELEPHONE	125.30	1,242.00	2,300.00	2,300.00	2,300.00	2,300.00
01-02-8270-0	DUES	410.00	655.00	710.00	615.00	615.00	615.00
01-02-8280-0	GENERAL INSURANCE	1,362.00	1,498.00	2,410.00	2,410.00	2,410.00	2,410.00

SERIES 2 TOTAL	----->	4,711.93	6,254.00	8,795.00	8,499.00	7,884.00	7,884.00

01-02-8300-0	TRAVEL & MEETINGS	1,228.73	1,500.00	2,230.00	1,500.00	750.00	750.00
01-02-8332-0	MNTC-VEHICLES		230.00	.00	.00	.00	.00
01-02-8334-0	MNTC-OFFICE EQUIPMENT	160.00	1,720.00	1,745.00	1,745.00	1,745.00	1,745.00
01-02-8352-0	EDUCATION & TRAINING	2,288.88	1,000.00	2,365.00	1,250.00	1,000.00	1,000.00
01-02-8359-0	OTHER OUTSIDE SERVICES	2,788.00	8,900.00	11,700.00	6,100.00	6,100.00	6,100.00

SERIES 3 TOTAL	----->	6,465.61	13,350.00	18,040.00	10,595.00	9,595.00	9,595.00

1992-93 BUDGET SUMMARY
ASSESSING

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-02-8420-0	ADVERTISING		150.00	150.00	100.00	100.00	100.00
SERIES 4 TOTAL ----->		.00	150.00	150.00	100.00	100.00	100.00
01-02-8504-0	OFFICE EQUIPMENT	3,004.98	3,400.00	1,456.00	606.00	606.00	606.00
01-02-8510-0	CAPITAL RESERVE FUND		.00	87,000.00	.00	.00	25,000.00
SERIES 5 TOTAL ----->		3,004.98	3,400.00	88,456.00	606.00	606.00	25,606.00
ASSESSING TOTAL ----->		152,937.26	173,685.00	271,689.00	171,843.00	174,122.00	199,122.00

1992-93 BUDGET SUMMARY

FIRE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-03-8102-0	WAGES-CLERICAL	21,513.04	22,589.00	19,442.00	19,442.00	20,026.00	20,026.00
01-03-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	421,845.30	474,103.00	479,639.00	479,639.00	493,800.00	493,800.00
01-03-8104-0	WAGES-HOURLY	588,366.15	637,112.00	691,443.00	660,277.00	665,509.00	665,509.00
01-03-8107-0	WAGES - PART-TIME	24,928.16	24,540.00	24,540.00	24,540.00	24,540.00	24,540.00
01-03-8111-0	OVERTIME-OTHER	123,475.60	127,322.00	127,322.00	156,771.00	160,342.00	160,342.00
01-03-8125-0	SOCIAL SECURITY	10,503.32	11,260.00	11,744.00	11,744.00	11,857.00	11,857.00
01-03-8128-0	RETIREMENT	97,798.68	67,962.00	71,404.00	71,259.00	72,497.00	72,497.00
01-03-8131-0	HEALTH INSURANCE	110,371.68	148,555.00	192,154.00	130,305.00	130,305.00	130,305.00
01-03-8132-0	DENTAL INSURANCE	7,578.97	9,383.00	9,873.00	8,777.00	8,777.00	8,777.00
01-03-8133-0	LIFE INSURANCE	2,302.10	2,091.00	2,045.00	1,993.00	1,993.00	1,993.00
01-03-8134-0	SHORT-TERM DISABILITY	6,649.01	7,444.00	6,497.00	6,304.00	6,308.00	6,308.00
01-03-8135-0	WORKERS COMPENSATION	81,364.58	104,100.00	118,051.00	116,998.00	119,007.00	119,007.00
01-03-8136-0	UNEMPLOYMENT COMPENSATION	2,216.40	1,838.00	1,522.00	1,482.00	1,482.00	1,482.00
SERIES 1 TOTAL ----->		1,498,912.99	1,638,299.00	1,755,676.00	1,689,531.00	1,716,443.00	1,716,443.00
01-03-8201-0	OFFICE SUPPLIES	1,300.02	1,632.00	1,632.00	1,632.00	1,500.00	1,500.00

1992-93 BUDGET SUMMARY

FIRE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-03-8202-0	MAINTENANCE SUPPLIES	2,786.32	2,774.00	2,654.00	2,654.00	2,654.00	2,654.00
01-03-8203-0	OPERATING SUPPLIES	3,546.54	4,300.00	3,000.00	3,000.00	3,000.00	3,000.00
01-03-8204-0	UNIFORMS	16,850.77	21,690.00	20,820.00	20,520.00	22,120.00	22,120.00
01-03-8220-0	PRINTING	403.65	700.00	500.00	500.00	500.00	500.00
01-03-8230-0	POSTAGE	409.57	400.00	422.00	422.00	422.00	422.00
01-03-8241-0	ELECTRICITY	8,331.39	9,080.00	9,715.00	9,715.00	9,715.00	9,715.00
01-03-8242-0	GAS	1,323.16	1,488.00	1,488.00	1,488.00	1,488.00	1,488.00
01-03-8243-0	HEATING OIL	3,240.80	4,500.00	3,600.00	3,200.00	3,000.00	3,000.00
01-03-8244-0	WATER	285.75	336.00	336.00	336.00	336.00	336.00
01-03-8245-0	SEWER	135.00	212.00	212.00	212.00	212.00	212.00
01-03-8250-0	VEHICLE FUEL	6,579.60	7,104.00	6,000.00	6,000.00	5,625.00	5,625.00
01-03-8260-0	TELEPHONE	5,166.54	4,967.00	5,316.00	5,168.00	5,168.00	5,168.00
01-03-8270-0	DUES	1,152.95	1,375.00	1,375.00	1,375.00	1,160.00	1,160.00
01-03-8280-0	GENERAL INSURANCE	27,206.00	29,927.00	21,696.00	21,696.00	21,696.00	21,696.00
SERIES 2 TOTAL ----->		78,718.06	90,485.00	78,766.00	77,918.00	78,596.00	78,596.00

1992-93 BUDGET SUMMARY

FIRE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-03-8300-0	TRAVEL & MEETINGS	379.30	300.00	300.00	300.00	300.00	300.00
01-03-8321-0	MNTC-BUILDINGS/GROUNDS	5,144.10	7,780.00	4,680.00	4,680.00	4,680.00	4,680.00
01-03-8331-0	MNTC-MACHINERY/EQUIP	419.47	900.00	900.00	900.00	900.00	900.00
01-03-8332-0	MNTC-VEHICLES	31,159.90	30,345.00	21,000.00	21,000.00	21,000.00	21,000.00
01-03-8334-0	MNTC-OFFICE EQUIPMENT	969.00	2,135.00	2,135.00	2,135.00	2,135.00	2,135.00
01-03-8335-0	MNTC-COMMUNICATIONS EQUIP	2,391.48	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01-03-8336-0	MNTC-OTHER	1,217.04	2,935.00	2,935.00	2,935.00	2,935.00	2,935.00
01-03-8351-0	CONSULTANTS		500.00	500.00	500.00	500.00	500.00
01-03-8352-0	EDUCATION & TRAINING	7,941.89	14,811.00	14,561.00	14,561.00	14,537.00	14,537.00
01-03-8359-0	OUTSIDE SERVICES	373.50	900.00	900.00	900.00	900.00	900.00
SERIES 3 TOTAL ----->		49,995.68	63,606.00	50,911.00	50,911.00	50,887.00	50,887.00
01-03-8408-0	RESCUE	829.65	1,190.00	1,165.00	1,165.00	1,165.00	1,165.00
01-03-8420-0	ADVERTISING	108.48	250.00	250.00	250.00	250.00	250.00
01-03-8459-0	PHYSICAL EXAMS	4,063.02	6,960.00	6,470.00	6,470.00	6,470.00	6,470.00
SERIES 4 TOTAL ----->		5,001.15	8,400.00	7,885.00	7,885.00	7,885.00	7,885.00

1992-93 BUDGET SUMMARY
FIRE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-03-8504-0	OFFICE EQUIPMENT	3,996.00	.00	.00	.00	.00	.00
01-03-8506-0	COMMUNICATIONS EQUIPMENT	5,718.00	4,150.00	2,850.00	2,850.00	2,600.00	2,600.00
01-03-8508-0	OPERATING EQUIPMENT	7,358.61	5,320.00	2,800.00	2,800.00	.00	.00
01-03-8510-0	CAPITAL RESERVE FUND	78,000.00	72,000.00	66,000.00	66,000.00	50,000.00	50,000.00
SERIES 5 TOTAL ----->							
		95,072.61	81,470.00	71,650.00	71,650.00	52,600.00	52,600.00
FIRE TOTAL ----->							
		1,727,700.49	1,882,260.00	1,964,888.00	1,897,895.00	1,906,411.00	1,906,411.00

1992-93 BUDGET SUMMARY
POLICE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-04-8102-0	WAGES-CLERICAL	86,317.25	91,573.00	94,534.00	94,534.00	94,537.00	94,537.00
01-04-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	265,627.32	332,271.00	338,910.00	338,910.00	348,787.00	348,787.00
01-04-8104-0	WAGES-HOURLY	848,616.87	900,221.00	991,490.00	991,490.00	991,490.00	991,490.00
01-04-8106-0	WAGES-ANIMAL CONTROL OFFICER	25,090.04	27,432.00	29,630.00	29,630.00	30,513.00	30,513.00
01-04-8107-0	WAGES - PART-TIME	31,875.81	26,161.00	28,813.00	28,813.00	28,813.00	28,813.00
01-04-8108-0	WAGES-OUTSIDE DETAIL	145,940.93	165,400.00	179,064.00	179,064.00	179,064.00	179,064.00
01-04-8111-0	OVERTIME-OTHER	32,366.70	107,525.00	94,445.00	94,445.00	94,728.00	94,728.00
01-04-8125-0	SOCIAL SECURITY	14,196.66	13,677.00	14,674.00	14,674.00	14,567.00	14,567.00
01-04-8128-0	RETIREMENT	92,463.72	89,473.00	93,003.00	93,003.00	93,624.00	93,624.00
01-04-8131-0	HEALTH INSURANCE	122,031.90	166,005.00	212,968.00	161,194.00	161,194.00	161,194.00
01-04-8132-0	DENTAL INSURANCE	9,770.88	11,890.00	12,604.00	12,604.00	12,604.00	12,604.00
01-04-8133-0	LIFE INSURANCE	2,163.82	2,014.00	1,969.00	1,969.00	1,969.00	1,969.00
01-04-8134-0	SHORT-TERM DISABILITY	7,048.00	8,023.00	6,749.00	6,749.00	6,731.00	6,731.00
01-04-8135-0	WORKERS COMPENSATION	94,140.22	119,144.00	123,943.00	123,943.00	124,733.00	124,733.00
01-04-8136-0	UNEMPLOYMENT COMPENSATION	2,372.85	2,029.00	1,697.00	1,697.00	1,683.00	1,683.00
SERIES 1 TOTAL ----->		1,780,022.97	2,062,838.00	2,224,493.00	2,172,719.00	2,185,037.00	2,185,037.00

POLICE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
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01-04-8201-0	OFFICE SUPPLIES	4,397.92	4,045.00	4,131.00	4,131.00	4,131.00	4,131.00
01-04-8203-0	OPERATING SUPPLIES	8,689.42	9,757.00	11,346.00	10,226.00	10,000.00	10,000.00
01-04-8204-0	UNIFORMS	21,123.18	23,850.00	24,480.00	24,480.00	24,480.00	24,480.00
01-04-8220-0	PRINTING	3,633.85	1,469.00	1,469.00	1,469.00	1,469.00	1,469.00
01-04-8230-0	POSTAGE	690.74	1,688.00	1,688.00	1,688.00	1,688.00	1,688.00
01-04-8250-0	VEHICLE FUEL	31,861.60	27,929.00	24,000.00	24,000.00	22,500.00	22,500.00
01-04-8260-0	TELEPHONE	2,670.69	7,317.00	10,134.00	10,134.00	10,134.00	10,134.00
01-04-8270-0	DUES	300.00	390.00	410.00	410.00	410.00	410.00
01-04-8280-0	GENERAL INSURANCE	56,424.00	62,552.00	76,618.00	76,618.00	76,618.00	76,618.00
SERIES 2	TOTAL ----->	129,791.40	138,997.00	154,276.00	153,156.00	151,430.00	151,430.00
01-04-8300-0	TRAVEL & MEETINGS	305.37	410.00	410.00	410.00	410.00	410.00
01-04-8332-0	MNTC-VEHICLES	15,925.07	14,241.00	14,241.00	14,241.00	14,241.00	14,241.00
01-04-8334-0	MNTC-OFFICE EQUIPMENT	3,107.29	2,853.00	2,910.00	2,910.00	2,910.00	2,910.00
01-04-8335-0	MNTC-COMMUNICATIONS EQUIP	170.00	500.00	500.00	500.00	4,500.00	4,500.00
01-04-8351-0	CONSULTANTS		100.00	100.00	100.00	100.00	100.00

1992-93 BUDGET SUMMARY

POLICE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-04-8352-0	EDUCATION & TRAINING	2,834.79	700.00	700.00	700.00	700.00	700.00
SERIES 3 TOTAL	----->	22,342.52	18,804.00	18,861.00	18,861.00	22,861.00	22,861.00
01-04-8420-0	ADVERTISING	54.76	100.00	100.00	100.00	100.00	100.00
01-04-8430-0	DOG POUND	3,586.10	5,845.00	5,709.00	5,709.00	5,709.00	5,709.00
01-04-8460-0	MISC OPERATING EXPENSES	1,330.42	700.00	917.00	917.00	917.00	917.00
SERIES 4 TOTAL	----->	4,971.28	6,645.00	6,726.00	6,726.00	6,726.00	6,726.00
01-04-8503-0	VEHICLES	57,691.00	62,000.00	57,616.00	57,616.00	40,836.00	40,836.00
01-04-8504-0	OFFICE EQUIPMENT	575.00	.00	.00	1,120.00	2,500.00	2,500.00
SERIES 5 TOTAL	----->	58,266.00	62,000.00	57,616.00	58,736.00	43,336.00	43,336.00

1992-93 BUDGET SUMMARY

POLICE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
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POLICE TOTAL	----->	1,995,394.17	2,289,284.00	2,461,972.00	2,410,198.00	2,409,390.00	2,409,390.00

1992-93 BUDGET SUMMARY

COMMUNICATIONS

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-05-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	25,804.78	27,871.00	28,387.00	28,387.00	29,239.00	29,239.00
01-05-8104-0	WAGES-HOURLY	103,235.97	110,880.00	111,319.00	111,319.00	114,650.00	114,650.00
01-05-8111-0	OVERTIME-OTHER	12,031.33	17,909.00	17,909.00	17,909.00	18,446.00	18,446.00
01-05-8125-0	SOCIAL SECURITY	9,366.38	11,906.00	12,058.00	12,058.00	12,419.00	12,419.00
01-05-8128-0	RETIREMENT	7,308.57	10,200.00	9,000.00	9,000.00	9,000.00	9,000.00
01-05-8131-0	HEALTH INSURANCE	15,207.51	23,342.00	30,809.00	23,319.00	23,319.00	23,319.00
01-05-8132-0	DENTAL INSURANCE	1,084.62	1,289.00	1,560.00	1,560.00	1,560.00	1,560.00
01-05-8133-0	LIFE INSURANCE	370.86	345.00	336.00	336.00	336.00	336.00
01-05-8134-0	SHORT-TERM DISABILITY	883.87	1,059.00	861.00	861.00	887.00	887.00
01-05-8135-0	WORKERS COMPENSATION	427.78	434.00	607.00	607.00	625.00	625.00
01-05-8136-0	UNEMPLOYMENT COMPENSATION	346.38	294.00	244.00	244.00	244.00	244.00
SERIES 1 TOTAL	----->	176,068.05	205,529.00	213,090.00	205,600.00	210,725.00	210,725.00
01-05-8201-0	OFFICE SUPPLIES	1,225.52	2,000.00	2,000.00	2,000.00	1,500.00	1,500.00
01-05-8203-0	OPERATING SUPPLIES	692.45	1,000.00	1,000.00	1,000.00	.00	.00
01-05-8204-0	UNIFORMS	2,212.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00

1992-93 BUDGET SUMMARY

COMMUNICATIONS

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-05-8212-0	EQUIPMENT RENTAL	200.00	200.00	200.00	200.00	200.00	200.00
01-05-8220-0	PRINTING	387.03	350.00	350.00	350.00	350.00	350.00
01-05-8260-0	TELEPHONE	5,203.20	5,966.00	5,140.00	5,140.00	5,140.00	5,140.00
01-05-8280-0	GENERAL INSURANCE	1,458.00	1,604.00	1,412.00	1,412.00	1,412.00	1,412.00
SERIES 2 TOTAL ----->							
		11,378.20	13,220.00	12,202.00	12,202.00	10,702.00	10,702.00
01-05-8300-0 TRAVEL & MEETINGS							
		61.70	100.00	100.00	100.00	100.00	100.00
01-05-8321-0 BUILDING MAINTENANCE							
		.00	.00	500.00	500.00	500.00	500.00
01-05-8334-0 MNTC-OFFICE EQUIPMENT							
		6,212.40	10,465.00	11,791.00	11,791.00	11,791.00	11,791.00
01-05-8335-0 MNTC-COMMUNICATIONS EQUIP							
		7,741.02	4,000.00	4,000.00	4,000.00	.00	.00
01-05-8352-0 EDUCATION & TRAINING							
		138.11	700.00	700.00	700.00	350.00	350.00
SERIES 3 TOTAL ----->							
		14,153.23	15,265.00	17,091.00	17,091.00	12,741.00	12,741.00

1992-93 BUDGET SUMMARY
COMMUNICATIONS

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-05-8420-0	ADVERTISING	.00	.00	500.00	.00	.00	.00
SERIES 4 TOTAL	----->	.00	.00	500.00	.00	.00	.00
01-05-8506-0	COMMUNICATIONS EQUIPMENT	26,167.61	10,000.00	70,069.00	7,000.00	2,000.00	2,000.00
SERIES 5 TOTAL	----->	26,167.61	10,000.00	70,069.00	7,000.00	2,000.00	2,000.00
COMMUNICATIONS TOTAL	----->	227,767.09	244,014.00	312,952.00	241,893.00	236,168.00	236,168.00

AMBULANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-06-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
01-06-8104-0	WAGES-HOURLY	139,367.66	116,936.00	117,863.00	117,863.00	121,399.00	121,399.00
01-06-8107-0	WAGES - PART-TIME		25,034.00	24,302.00	24,302.00	25,031.00	25,031.00
01-06-8111-0	OVERTIME-OTHER	23,942.04	29,200.00	35,880.00	35,880.00	28,716.00	28,716.00
01-06-8125-0	SOCIAL SECURITY	12,725.50	13,280.00	13,804.00	13,804.00	13,582.00	13,582.00
01-06-8128-0	RETIREMENT	6,000.00	6,800.00	7,500.00	7,500.00	7,500.00	7,500.00
01-06-8131-0	HEALTH INSURANCE	12,185.52	14,615.00	22,702.00	17,183.00	17,183.00	17,183.00
01-06-8132-0	DENTAL INSURANCE	687.00	887.00	1,248.00	1,248.00	1,248.00	1,248.00
01-06-8133-0	LIFE INSURANCE	234.24	212.00	208.00	208.00	208.00	208.00
01-06-8134-0	SHORT-TERM DISABILITY	796.35	1,080.00	730.00	730.00	741.00	741.00
01-06-8135-0	WORKERS COMPENSATION	7,987.45	9,853.00	9,408.00	9,408.00	9,379.00	9,379.00
01-06-8136-0	UNEMPLOYMENT COMPENSATION	395.98	346.00	286.00	286.00	286.00	286.00
SERIES 1 TOTAL	----->	206,721.74	220,643.00	236,331.00	230,812.00	227,673.00	227,673.00
01-06-8201-0	OFFICE SUPPLIES	29.24	20.00	20.00	20.00	20.00	20.00
01-06-8202-0	MAINTENANCE SUPPLIES	127.94	200.00	200.00	200.00	200.00	200.00

1992-93 BUDGET SUMMARY

AMBULANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-06-8203-0	OPERATING SUPPLIES	2,322.48	2,310.00	2,300.00	2,300.00	2,300.00	2,300.00
01-06-8204-0	UNIFORMS	1,297.65	2,750.00	2,760.00	2,760.00	2,760.00	2,760.00
01-06-8230-0	POSTAGE		12.00	10.00	10.00	10.00	10.00
01-06-8241-0	ELECTRICITY	589.51	650.00	706.00	706.00	706.00	706.00
01-06-8243-0	HEATING OIL	882.86	1,500.00	1,200.00	1,200.00	1,125.00	1,125.00
01-06-8244-0	WATER	126.50	124.00	125.00	125.00	125.00	125.00
01-06-8245-0	SEWER	90.00	116.00	100.00	100.00	100.00	100.00
01-06-8250-0	VEHICLE FUEL	2,649.45	2,874.00	1,800.00	1,800.00	1,688.00	1,688.00
01-06-8260-0	TELEPHONE	.00	.00	1,300.00	1,300.00	.00	.00
01-06-8270-0	DUES	249.95	615.00	775.00	775.00	775.00	775.00
01-06-8280-0	GENERAL INSURANCE	4,280.00	4,708.00	5,067.00	5,067.00	5,067.00	5,067.00
SERIES 2 TOTAL ----->		12,645.58	15,879.00	16,363.00	16,363.00	14,876.00	14,876.00
01-06-8300-0	TRAVEL & MEETINGS	18.40	50.00	20.00	20.00	20.00	20.00
01-06-8321-0	MNTC-BUILDINGS/GROUNDS	788.22	900.00	900.00	900.00	900.00	900.00
01-06-8331-0	MNTC-MACHINERY & EQUIPMENT	2,020.16	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00

1992-93 BUDGET SUMMARY

AMBULANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-06-8332-0	MNTC-VEHICLES	990.61	1,800.00	2,000.00	2,000.00	2,000.00	2,000.00
01-06-8335-0	MNTC-COMMUNICATIONS EQUIP	1,119.62	1,000.00	700.00	700.00	700.00	700.00
01-06-8352-0	EDUCATION & TRAINING	1,946.81	3,500.00	3,428.00	3,428.00	11,428.00	11,428.00
01-06-8359-0	OTHER OUTSIDE SERVICES	717.13	700.00	700.00	700.00	700.00	700.00
SERIES 3	TOTAL ----->	7,600.95	9,950.00	9,748.00	9,748.00	17,748.00	17,748.00
01-06-8459-0	PHYSICAL EXAMS	294.75	550.00	1,160.00	1,160.00	1,160.00	1,160.00
SERIES 4	TOTAL ----->	294.75	550.00	1,160.00	1,160.00	1,160.00	1,160.00
01-06-8508-0	OPERATING EQUIPMENT	729.00	2,190.00	2,000.00	2,000.00	2,000.00	2,000.00
01-06-8510-0	CAPITAL RESERVE FUND	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
SERIES 5	TOTAL ----->	12,729.00	14,190.00	14,000.00	14,000.00	14,000.00	14,000.00

1992-93 BUDGET SUMMARY

AMBULANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
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		239,992.02	261,212.00	277,602.00	272,083.00	275,457.00	275,457.00
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AMBULANCE TOTAL	----->						

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-07-8102-0	WAGES-CLERICAL	24,642.85	25,859.00	26,351.00	26,351.00	27,133.00	27,133.00
01-07-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	35,688.14	55,556.00	60,161.00	60,161.00	61,913.00	61,913.00
01-07-8125-0	SOCIAL SECURITY	4,794.93	6,228.00	6,262.00	6,262.00	6,321.00	6,321.00
01-07-8128-0	RETIREMENT	3,692.02	5,951.00	5,965.00	5,965.00	6,236.00	6,236.00
01-07-8131-0	HEALTH INSURANCE	2,511.99	5,890.00	7,297.00	5,523.00	5,523.00	5,523.00
01-07-8132-0	DENTAL INSURANCE	195.36	449.00	459.00	459.00	459.00	459.00
01-07-8133-0	LIFE INSURANCE	133.38	185.00	177.00	177.00	177.00	177.00
01-07-8134-0	SHORT-TERM DISABILITY	285.00	403.00	362.00	362.00	369.00	369.00
01-07-8135-0	WORKERS COMPENSATION	454.37	4,797.00	4,846.00	4,846.00	4,988.00	4,988.00
01-07-8136-0	UNEMPLOYMENT COMPENSATION	112.00	98.00	81.00	81.00	81.00	81.00
SERIES 1 TOTAL ----->		71,601.30	105,416.00	111,961.00	110,187.00	113,200.00	113,200.00
01-07-8201-0	OFFICE SUPPLIES	1,331.81	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
01-07-8220-0	PRINTING	30.63	200.00	200.00	200.00	200.00	200.00
01-07-8230-0	POSTAGE	599.88	720.00	745.00	745.00	745.00	745.00
01-07-8260-0	TELEPHONE	341.56	1,749.00	2,900.00	2,900.00	2,900.00	2,900.00

1992-93 BUDGET SUMMARY
PUBLIC WORKS ADMIN

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-07-8270-0	DUES	335.00	455.00	505.00	505.00	505.00	505.00
01-07-8280-0	GENERAL INSURANCE	1,080.00	1,188.00	769.00	769.00	769.00	769.00
SERIES 2 TOTAL	----->	3,718.88	6,112.00	6,919.00	6,919.00	6,919.00	6,919.00
01-07-8300-0	TRAVEL & MEETINGS	439.70	2,300.00	500.00	500.00	500.00	500.00
01-07-8334-0	MNTC-OFFICE EQUIPMENT	585.00	710.00	710.00	710.00	710.00	710.00
01-07-8351-0	CONSULTANTS	2,167.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
01-07-8352-0	EDUCATION & TRAINING	518.70	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
SERIES 3 TOTAL	----->	3,710.40	8,010.00	6,210.00	6,210.00	6,210.00	6,210.00
01-07-8420-0	ADVERTISING	1,522.98	300.00	300.00	300.00	300.00	300.00
01-07-8460-0	MISC OPERATING EXPENSES	40.00	100.00	100.00	100.00	100.00	100.00
SERIES 4 TOTAL	----->	1,562.98	400.00	400.00	400.00	400.00	400.00

PUBLIC WORKS ADMIN

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
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PUBLIC WORKS ADMIN TOTAL	----->	80,593.56	119,938.00	125,490.00	123,716.00	126,729.00	126,729.00

1992-93 BUDGET SUMMARY
HIGHWAY

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-08-8102-0	WAGES-CLERICAL	19,477.44	42,259.00	38,441.00	38,441.00	39,594.00	39,594.00
01-08-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	233,141.09	231,993.00	215,739.00	182,488.00	148,574.00	148,574.00
01-08-8104-0	WAGES-HOURLY	352,628.33	348,071.00	408,521.00	408,521.00	417,585.00	417,585.00
01-08-8105-0	OVERTIME-SUPERVISORY & PROF	15,495.07	24,506.00	16,965.00	16,965.00	10,165.00	10,165.00
01-08-8107-0	WAGES - PART-TIME	6,849.99	9,045.00	9,290.00	9,290.00	9,569.00	9,569.00
01-08-8109-0	WAGES-CEMETERY/PARKS MNTC	8,611.19	8,678.00	8,678.00	8,678.00	8,938.00	8,938.00
01-08-8111-0	OVERTIME-OTHER	37,325.58	48,858.00	48,565.00	48,565.00	49,682.00	49,682.00
01-08-8125-0	SOCIAL SECURITY	51,088.70	55,800.00	57,084.00	54,540.00	52,334.00	52,334.00
01-08-8128-0	RETIREMENT	14,550.00	15,300.00	10,500.00	9,000.00	7,500.00	7,500.00
01-08-8131-0	HEALTH INSURANCE	87,185.04	102,985.00	137,122.00	98,495.00	92,972.00	92,972.00
01-08-8132-0	DENTAL INSURANCE	6,512.44	7,288.00	7,483.00	7,269.00	6,810.00	6,810.00
01-08-8133-0	LIFE INSURANCE	1,587.14	1,334.00	1,350.00	1,298.00	1,222.00	1,222.00
01-08-8134-0	SHORT-TERM DISABILITY	3,672.73	3,695.00	3,030.00	2,837.00	2,653.00	2,653.00
01-08-8135-0	WORKERS COMPENSATION	69,838.74	74,298.00	81,967.00	77,970.00	74,575.00	74,575.00
01-08-8136-0	UNEMPLOYMENT COMPENSATION	1,482.44	1,202.00	1,038.00	997.00	960.00	960.00
SERIES 1 TOTAL ----->		909,445.92	975,312.00	1,045,773.00	965,354.00	923,133.00	923,133.00

1992-93 BUDGET SUMMARY

HIGHWAY

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-08-8201-0	OFFICE SUPPLIES	2,528.40	3,715.00	3,700.00	3,700.00	3,700.00	3,700.00
01-08-8202-0	MAINTENANCE SUPPLIES	222.82	500.00	500.00	500.00	500.00	500.00
01-08-8203-0	OPERATING SUPPLIES	3,870.17	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00
01-08-8204-0	UNIFORMS	4,191.30	4,374.00	4,310.00	4,310.00	4,310.00	4,310.00
01-08-8212-0	EQUIPMENT RENTAL	540.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
01-08-8220-0	PRINTING	551.11	300.00	300.00	300.00	300.00	300.00
01-08-8230-0	POSTAGE	175.00	170.00	170.00	170.00	170.00	170.00
01-08-8241-0	ELECTRICITY	6,181.88	7,662.00	6,464.00	6,464.00	6,464.00	6,464.00
01-08-8243-0	HEATING OIL	2,746.71	4,000.00	800.00	800.00	3,000.00	3,000.00
01-08-8244-0	WATER	336.00	336.00	336.00	336.00	336.00	336.00
01-08-8250-0	VEHICLE FUEL	29,029.43	38,205.00	27,007.00	27,007.00	25,320.00	25,320.00
01-08-8260-0	TELEPHONE	4,524.15	5,005.00	4,656.00	4,656.00	4,656.00	4,656.00
01-08-8270-0	DUES	200.00	685.00	585.00	585.00	585.00	585.00
01-08-8280-0	GENERAL INSURANCE	25,850.00	28,435.00	28,113.00	28,113.00	28,113.00	28,113.00
SERIES 2 TOTAL ----->		80,946.97	98,637.00	82,191.00	82,191.00	82,704.00	82,704.00

1992-93 BUDGET SUMMARY

HIGHWAY

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-08-8300-0	TRAVEL & MEETINGS	982.55	1,000.00	1,000.00	1,000.00	500.00	500.00
01-08-8321-0	MNTC-BUILDINGS/GROUNDS	1,559.28	1,600.00	1,800.00	1,800.00	1,800.00	1,800.00
01-08-8322-0	MNTC-GROUNDS	14,472.40	1,400.00	1,200.00	1,200.00	1,200.00	1,200.00
01-08-8333-0	MNTC-VEHICLES/EQUIP	50,537.29	65,442.00	53,963.00	53,963.00	53,963.00	53,963.00
01-08-8334-0	MNTC-OFFICE EQUIPMENT	1,847.25	2,190.00	2,380.00	2,380.00	2,380.00	2,380.00
01-08-8335-0	MNTC-COMMUNICATIONS EQUIP	708.50	1,250.00	1,000.00	1,000.00	1,000.00	1,000.00
01-08-8341-0	SALT & SAND	98,764.16	131,500.00	109,900.00	109,900.00	109,900.00	109,900.00
01-08-8342-0	COLD PATCH	6,022.25	6,400.00	1,350.00	1,350.00	1,350.00	1,350.00
01-08-8344-0	HOT TOP	18,484.13	12,400.00	6,000.00	6,000.00	6,000.00	6,000.00
01-08-8345-0	HOT BITUMINOUS CURB	2,083.20	2,813.00	7,500.00	7,500.00	7,500.00	7,500.00
01-08-8346-0	ROAD MNTC MATERIAL	23,319.20	19,788.00	20,568.00	20,568.00	20,568.00	20,568.00
01-08-8348-0	DRAINAGE MAINTENANCE	30,645.74	21,901.00	21,901.00	21,901.00	21,901.00	21,901.00
01-08-8351-0	CONSULTANTS	1,296.92	1,750.00	2,250.00	1,500.00	1,500.00	1,500.00
01-08-8352-0	EDUCATION & TRAINING	1,465.42	1,750.00	1,750.00	1,750.00	1,000.00	1,000.00
01-08-8354-0	TRAFFIC CONTROL DEVICES	9,683.89	7,000.00	8,000.00	8,000.00	8,000.00	8,000.00
01-08-8359-0	OTHER OUTSIDE SERVICES	55,041.37	61,438.00	61,768.00	61,768.00	86,768.00	86,768.00
01-08-8361-0	STREET LIGHTS	43,864.36	48,761.00	55,660.00	55,660.00	55,660.00	55,660.00
01-08-8362-0	TRAFFIC SIGNALS	10,034.27	10,680.00	10,783.00	10,783.00	10,783.00	10,783.00
01-08-8365-0	REIMBURSEABLE STREET REPAIRS	345.80	1,000.00	.00	.00	.00	.00

HIGHWAY

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-08-8382-0	TREE SERVICE	190.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-08-8383-0	CONTRACTUAL SNOW PLOWING	7,554.50	16,800.00	17,680.00	17,680.00	17,680.00	17,680.00
01-08-8384-0	ROAD SEAL	219,890.33	213,125.00	185,625.00	100,625.00	100,625.00	100,625.00
01-08-8385-0	ROAD FAILURE REPLACEMENT	44,675.14	55,555.00	97,734.00	50,734.00	50,734.00	50,734.00
01-08-8386-0	BRIDGE REPAIRS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

SERIES 3 TOTAL	----->	644,467.95	687,543.00	671,812.00	539,062.00	562,812.00	562,812.00

01-08-8404-0	OPERATION BRIGHTSIDE	9,791.61	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
01-08-8420-0	ADVERTISING	134.50	500.00	300.00	300.00	300.00	300.00
01-08-8440-0	CEMETERY MAINTENANCE		500.00	500.00	500.00	500.00	500.00
01-08-8460-0	MISC OPERATING EXPENSES	1,529.25	440.00	.00	.00	.00	.00

SERIES 4 TOTAL	----->	11,455.36	11,440.00	10,800.00	10,800.00	10,800.00	10,800.00

1992-93 BUDGET SUMMARY
HIGHWAY

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-08-8502-0	BUILDING IMPROVEMENTS	.00	.00	12,510.00	12,510.00	.00	.00
01-08-8504-0	OFFICE EQUIPMENT	1,495.00	.00	.00	.00	.00	.00
01-08-8508-0	OPERATING EQUIPMENT	.00	.00	600.00	600.00	600.00	600.00
01-08-8510-0	CAPITAL RESERVE FUND	203,000.00	168,000.00	100,000.00	100,000.00	75,000.00	75,000.00
SERIES 5 TOTAL ----->		204,495.00	168,000.00	113,110.00	113,110.00	75,600.00	75,600.00
HIGHWAY TOTAL ----->		1,850,811.20	1,940,932.00	1,923,686.00	1,710,517.00	1,655,049.00	1,655,049.00

1992-93 BUDGET SUMMARY
SOLID WASTE DISPOSAL

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
34-09-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	63,487.22	83,227.00	84,828.00	84,828.00	86,779.00	86,779.00
34-09-8104-0	WAGES-HOURLY	99,835.88	58,875.00	59,961.00	59,961.00	61,275.00	61,275.00
34-09-8105-0	OVERTIME-SUPERVISORY & PROF	7,976.83	12,261.00	9,127.00	9,127.00	2,032.00	2,032.00
34-09-8107-0	WAGES - PART-TIME	4,161.15	75,292.00	45,348.00	45,348.00	46,708.00	46,708.00
34-09-8111-0	OVERTIME-OTHER	16,896.02	13,890.00	6,784.00	6,784.00	6,940.00	6,940.00
34-09-8125-0	SOCIAL SECURITY	14,808.72	20,132.00	15,763.00	15,763.00	15,583.00	15,583.00
34-09-8128-0	RETIREMENT	4,500.00	5,100.00	6,750.00	6,750.00	6,750.00	6,750.00
34-09-8131-0	HEALTH INSURANCE	15,821.04	20,505.00	25,405.00	19,229.00	19,229.00	19,229.00
34-09-8132-0	DENTAL INSURANCE	1,453.20	1,336.00	1,364.00	1,364.00	1,364.00	1,364.00
34-09-8133-0	LIFE INSURANCE	303.98	292.00	284.00	284.00	284.00	284.00
34-09-8134-0	SHORT-TERM DISABILITY	809.40	877.00	739.00	739.00	747.00	747.00
34-09-8135-0	WORKERS COMPENSATION	18,511.47	24,284.00	22,448.00	22,448.00	22,528.00	22,528.00
34-09-8136-0	UNEMPLOYMENT COMPENSATION	610.87	596.00	365.00	365.00	365.00	365.00
SERIES 1 TOTAL ----->		249,175.78	316,667.00	279,166.00	272,990.00	270,584.00	270,584.00
34-09-8201-0	OFFICE SUPPLIES	1,970.56	2,200.00	2,200.00	2,200.00	1,700.00	1,700.00

1992-93 BUDGET SUMMARY

SOLID WASTE DISPOSAL

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
34-09-8202-0	MAINTENANCE SUPPLIES	167.59	200.00	200.00	200.00	200.00	200.00
34-09-8203-0	OPERATING SUPPLIES	3,389.48	3,835.00	3,835.00	3,835.00	3,835.00	3,835.00
34-09-8204-0	UNIFORMS	2,385.84	1,843.00	1,843.00	1,843.00	1,843.00	1,843.00
34-09-8212-0	EQUIPMENT RENTAL		600.00	90.00	90.00	90.00	90.00
34-09-8220-0	PRINTING	5,841.36	5,500.00	4,570.00	4,570.00	4,570.00	4,570.00
34-09-8230-0	POSTAGE	1,074.29	2,150.00	2,350.00	2,350.00	2,350.00	2,350.00
34-09-8241-0	ELECTRICITY	4,043.36	5,354.00	8,676.00	8,676.00	8,136.00	8,136.00
34-09-8250-0	VEHICLE FUEL	15,602.84	17,926.00	15,214.00	15,214.00	14,329.00	14,329.00
34-09-8260-0	TELEPHONE	2,007.43	2,388.00	2,040.00	2,040.00	2,040.00	2,040.00
34-09-8270-0	DUES	9,046.94	8,693.00	8,671.00	10,771.00	10,771.00	10,771.00
34-09-8280-0	GENERAL INSURANCE	4,652.00	4,881.00	5,476.00	5,476.00	5,476.00	5,476.00
34-09-8293-0	LEGAL-GENERAL LITIGATION	1,625.94	1,000.00	800.00	800.00	800.00	800.00
SERIES 2 TOTAL ----->		51,807.63	56,570.00	55,965.00	58,065.00	56,140.00	56,140.00

34-09-8300-0	TRAVEL & MEETINGS	1,155.98	1,000.00	1,500.00	1,500.00	1,000.00	1,000.00
34-09-8321-0	MNTC-BUILDINGS/GROUNDS	1,661.73	800.00	1,400.00	1,400.00	1,400.00	1,400.00

1992-93 BUDGET SUMMARY

SOLID WASTE DISPOSAL

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
34-09-8322-0	MAINTENANCE-GROUNDS	6,377.64	17,228.00	14,133.00	2,133.00	2,133.00	2,133.00
34-09-8332-0	MNTC-VEHICLES	27,207.47	33,368.00	52,088.00	52,088.00	52,088.00	52,088.00
34-09-8334-0	MNTC-OFFICE EQUIPMENT	649.18	1,750.00	1,900.00	1,150.00	1,150.00	1,150.00
34-09-8335-0	MNTC-COMMUNICATIONS EQUIP	183.90	650.00	200.00	200.00	200.00	200.00
34-09-8347-0	COVER MATERIAL	19,434.00	33,800.00	28,730.00	.00	.00	.00
34-09-8351-0	CONSULTANTS	116.27	73,200.00	31,800.00	31,800.00	27,000.00	27,000.00
34-09-8352-0	EDUCATION & TRAINING	1,570.51	600.00	600.00	600.00	600.00	600.00
34-09-8356-0	RECYCLING AWARENESS PROGRAM	.00	.00	1,000.00	1,000.00	.00	.00
34-09-8358-0	CHIPPING MNTC PROGRAM	64,500.00	48,000.00	39,000.00	26,000.00	.00	.00
34-09-8359-0	OTHER OUTSIDE SERVICES	42,568.78	64,256.00	64,256.00	3,440.00	3,440.00	3,440.00
34-09-8370-0	WELL TESTING	411.30	20,000.00	40,000.00	40,000.00	40,000.00	40,000.00
34-09-8387-0	TIRE REMOVAL	.00	.00	30,000.00	30,000.00	.00	.00
34-09-8388-0	SPECIAL HANDLING	14,702.55	10,137.00	1,845.00	1,845.00	1,845.00	1,845.00
SERIES 3 TOTAL ----->		180,539.31	304,789.00	308,452.00	193,156.00	130,856.00	130,856.00
34-09-8420-0	ADVERTISING	496.28	750.00	500.00	500.00	500.00	500.00

1992-93 BUDGET SUMMARY

SOLID WASTE DISPOSAL

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
34-09-8459-0	PHYSICAL EXAMS	187.00	330.00	.00	.00	.00	.00
SERIES 4 TOTAL ----->							
34-09-8502-0	BUILDING IMPROVEMENTS	.00	.00	3,500.00	3,500.00	3,500.00	3,500.00
34-09-8503-0	VEHICLES		20,000.00	.00	.00	.00	.00
34-09-8504-0	OFFICE EQUIPMENT	4,395.99	.00	.00	.00	.00	.00
34-09-8506-0	COMMUNICATIONS EQUIPMENT		1,500.00	.00	.00	.00	.00
34-09-8508-0	OPERATING EQUIPMENT		18,000.00	23,200.00	23,200.00	1,000.00	1,000.00
34-09-8510-0	CAPITAL RESERVE FUND		.00	50,000.00	.00	100,000.00	100,000.00
SERIES 5 TOTAL ----->							
		4,395.99	39,500.00	76,700.00	26,700.00	104,500.00	104,500.00
SOLID WASTE DISPOSAL TOTAL ----->							
		486,601.99	718,606.00	720,783.00	551,411.00	562,580.00	562,580.00

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
31-10-8102-0	WAGES-CLERICAL	24,342.86	25,559.00	26,051.00	26,051.00	26,833.00	26,833.00
31-10-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	217,871.55	226,938.00	232,124.00	232,124.00	276,199.00	276,199.00
31-10-8104-0	WAGES-HOURLY	404,862.60	434,492.00	442,557.00	442,557.00	452,258.00	452,258.00
31-10-8105-0	OVERTIME-SUPERVISORY & PROF	4,924.68	8,889.00	9,177.00	9,177.00	9,388.00	9,388.00
31-10-8111-0	OVERTIME-OTHER	49,209.74	54,014.00	56,471.00	56,471.00	57,770.00	57,770.00
31-10-8125-0	SOCIAL SECURITY	54,114.11	57,367.00	58,628.00	58,628.00	62,917.00	62,917.00
31-10-8128-0	RETIREMENT	10,500.00	11,900.00	10,500.00	10,500.00	12,000.00	12,000.00
31-10-8131-0	HEALTH INSURANCE	83,748.02	103,400.00	128,914.00	97,574.00	103,097.00	103,097.00
31-10-8132-0	DENTAL INSURANCE	5,926.68	7,008.00	7,011.00	7,011.00	7,470.00	7,470.00
31-10-8133-0	LIFE INSURANCE	1,390.14	1,193.00	1,168.00	1,168.00	1,220.00	1,220.00
31-10-8134-0	SHORT-TERM DISABILITY	3,255.81	3,498.00	2,763.00	2,763.00	3,153.00	3,153.00
31-10-8135-0	WORKERS COMPENSATION	28,727.14	34,901.00	33,091.00	33,091.00	35,610.00	35,610.00
31-10-8136-0	UNEMPLOYMENT COMPENSATION	1,232.00	1,078.00	893.00	893.00	934.00	934.00
SERIES 1 TOTAL ----->		890,105.33	970,237.00	1,009,348.00	978,008.00	1,048,849.00	1,048,849.00
31-10-8201-0 OFFICE SUPPLIES		1,402.46	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00

1992-93 BUDGET SUMMARY

SEWER

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
31-10-8202-0	MAINTENANCE SUPPLIES	4,296.52	4,403.00	4,403.00	4,403.00	4,403.00	4,403.00
31-10-8203-0	OPERATING SUPPLIES	1,281.04	2,431.00	2,431.00	2,431.00	2,431.00	2,431.00
31-10-8204-0	UNIFORMS	11,040.65	10,827.00	10,827.00	10,827.00	10,827.00	10,827.00
31-10-8205-0	LABORATORY SUPPLIES	13,338.54	11,505.00	15,255.00	15,255.00	15,255.00	15,255.00
31-10-8212-0	EQUIPMENT RENTAL	433.94	100.00	100.00	100.00	100.00	100.00
31-10-8230-0	POSTAGE	231.42	276.00	276.00	276.00	276.00	276.00
31-10-8241-0	ELECTRICITY	306,858.16	300,008.00	343,490.00	343,490.00	343,490.00	343,490.00
31-10-8242-0	GAS	10,233.69	14,016.00	10,745.00	10,745.00	10,745.00	10,745.00
31-10-8243-0	HEATING OIL		300.00	240.00	240.00	225.00	225.00
31-10-8244-0	WATER	3,697.18	4,464.00	4,282.00	4,282.00	4,282.00	4,282.00
31-10-8245-0	SEWER	43,260.04	42,112.00	50,067.00	50,067.00	50,067.00	50,067.00
31-10-8250-0	VEHICLE FUEL	3,911.81	2,703.00	2,880.00	2,880.00	2,700.00	2,700.00
31-10-8260-0	TELEPHONE	5,028.15	5,183.00	5,636.00	5,636.00	5,636.00	5,636.00
31-10-8270-0	DUES	225.50	186.00	201.00	201.00	201.00	201.00
31-10-8280-0	GENERAL INSURANCE	30,553.00	33,396.00	34,657.00	34,657.00	34,657.00	34,657.00
31-10-8293-0	LEGAL-GENERAL LITIGATION	11,123.73	15,000.00	10,000.00	10,000.00	10,000.00	10,000.00
SERIES 2 TOTAL ----->		446,915.83	448,410.00	496,990.00	496,990.00	496,795.00	496,795.00

SEWER

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
31-10-8300-0	TRAVEL & MEETINGS	208.64	350.00	300.00	300.00	300.00	300.00
31-10-8311-0	CHEMICALS	117,178.53	146,320.00	130,000.00	130,000.00	130,000.00	130,000.00
31-10-8321-0	MNTC-BUILDINGS/GROUNDS	2,102.88	2,265.00	2,265.00	2,265.00	2,265.00	2,265.00
31-10-8322-0	MNTC-GROUNDS	447.04	450.00	450.00	450.00	450.00	450.00
31-10-8331-0	MNTC-MACHINERY/EQUIP	63,232.23	67,574.00	63,774.00	63,774.00	63,774.00	63,774.00
31-10-8332-0	MNTC-VEHICLES	6,041.06	8,000.00	7,000.00	7,000.00	7,000.00	7,000.00
31-10-8334-0	MNTC-OFFICE EQUIPMENT	1,471.85	3,231.00	2,561.00	2,561.00	2,561.00	2,561.00
31-10-8335-0	MNTC-COMMUNICATIONS EQUIP	110.00	250.00	250.00	250.00	250.00	250.00
31-10-8351-0	CONSULTANTS	66,664.94	54,700.00	41,000.00	41,000.00	41,000.00	41,000.00
31-10-8352-0	EDUCATION & TRAINING	1,328.44	1,500.00	3,100.00	3,100.00	3,100.00	3,100.00
31-10-8359-0	OTHER OUTSIDE SERVICES	53,375.00	146,766.00	146,766.00	146,766.00	146,766.00	146,766.00
31-10-8381-0	MNTC-SEWERS	2,030.65	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
SERIES 3 TOTAL ----->		314,191.26	433,806.00	399,866.00	399,866.00	399,866.00	399,866.00
31-10-8420-0	ADVERTISING	204.69	500.00	500.00	500.00	500.00	500.00
31-10-8460-0	MISC OPERATING EXPENSES	9,000.51	10,000.00	6,000.00	6,000.00	6,000.00	6,000.00

1992-93 BUDGET SUMMARY
SEWER

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
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SERIES 4 TOTAL	----->	9,205.20	10,500.00	6,500.00	6,500.00	6,500.00	6,500.00
31-10-8503-0	VEHICLES		16,300.00	.00	.00	.00	.00
31-10-8504-0	OFFICE EQUIPMENT	19,230.00	6,700.00	.00	.00	.00	.00
31-10-8508-0	OPERATING EQUIPMENT	30,424.93	34,955.00	42,000.00	1,000.00	1,000.00	1,000.00
31-10-8510-0	CAPITAL RESERVE FUND	50,000.00	650,000.00	150,000.00	150,000.00	150,000.00	150,000.00
SERIES 5 TOTAL	----->	99,654.93	707,955.00	192,000.00	151,000.00	151,000.00	151,000.00
SEWER TOTAL	----->	1,760,072.55	2,570,908.00	2,104,704.00	2,032,364.00	2,103,010.00	2,103,010.00

COMPOST

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
31-11-8104-0	WAGES-HOURLY	71,054.49	108,177.00	110,590.00	110,590.00	113,013.00	113,013.00
31-11-8111-0	OVERTIME-OTHER	3,020.03	2,386.00	2,386.00	2,386.00	2,441.00	2,441.00
31-11-8125-0	SOCIAL SECURITY	5,728.58	8,458.00	8,643.00	8,643.00	8,832.00	8,832.00
31-11-8131-0	HEALTH INSURANCE	13,206.78	22,033.00	27,296.00	20,660.00	20,660.00	20,660.00
31-11-8132-0	DENTAL INSURANCE	755.28	1,557.00	1,591.00	1,591.00	1,591.00	1,591.00
31-11-8133-0	LIFE INSURANCE	182.16	212.00	208.00	208.00	208.00	208.00
31-11-8134-0	SHORT-TERM DISABILITY	364.68	514.00	434.00	434.00	434.00	434.00
31-11-8135-0	WORKERS COMPENSATION	3,089.42	5,334.00	5,149.00	5,149.00	5,262.00	5,262.00
31-11-8136-0	UNEMPLOYMENT COMPENSATION	168.00	196.00	162.00	162.00	162.00	162.00
SERIES 1 TOTAL ----->		97,569.42	148,867.00	156,459.00	149,823.00	152,603.00	152,603.00
31-11-8202-0	MAINTENANCE SUPPLIES	108.85	133.00	133.00	133.00	133.00	133.00
31-11-8203-0	OPERATING SUPPLIES		190.00	190.00	190.00	190.00	190.00
31-11-8204-0	UNIFORMS	1,620.00	2,276.00	2,276.00	2,276.00	2,276.00	2,276.00
31-11-8241-0	ELECTRICITY	15,467.18	17,233.00	16,550.00	16,550.00	16,550.00	16,550.00
31-11-8250-0	VEHICLE FUEL		10,900.00	9,984.00	9,984.00	9,360.00	9,360.00

1992-93 BUDGET SUMMARY

COMPOST

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
31-11-8280-0	GENERAL INSURANCE	4,329.00	4,762.00	4,348.00	4,348.00	4,348.00	4,348.00
SERIES 2 TOTAL	----->	21,525.03	35,494.00	33,481.00	33,481.00	32,857.00	32,857.00
31-11-8316-0	BULKING AGENT	93,051.65	84,084.00	84,084.00	84,084.00	84,084.00	84,084.00
31-11-8321-0	MNTC-BUILDINGS/GROUNDS		234.00	234.00	234.00	234.00	234.00
31-11-8331-0	MNTC-MACHINERY/EQUIP	963.04	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
31-11-8332-0	MNTC-VEHICLES	3,036.64	2,820.00	3,320.00	3,320.00	3,320.00	3,320.00
SERIES 3 TOTAL	----->	97,051.33	88,338.00	88,838.00	88,838.00	88,838.00	88,838.00
31-11-8420-0	ADVERTISING		150.00	150.00	150.00	150.00	150.00
31-11-8460-0	MISC OPERATING EXPENSES	1,289.76	5,842.00	5,842.00	5,842.00	5,842.00	5,842.00
SERIES 4 TOTAL	----->	1,289.76	5,992.00	5,992.00	5,992.00	5,992.00	5,992.00

COMPOST

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
31-11-8503-0	VEHICLES	28,000.00	30,000.00	20,000.00	20,000.00	20,000.00	20,000.00
SERIES 5 TOTAL	----->	28,000.00	30,000.00	20,000.00	20,000.00	20,000.00	20,000.00
COMPOST TOTAL	----->	245,435.54	308,691.00	304,770.00	298,134.00	300,290.00	300,290.00

1992-93 BUDGET SUMMARY

PLANNING & ZONING

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-12-8102-0	WAGES-CLERICAL	47,282.77	49,045.00	50,453.00	50,453.00	51,958.00	51,958.00
01-12-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	78,522.28	82,446.00	86,494.00	86,494.00	53,131.00	53,131.00
01-12-8107-0	WAGES - PART-TIME	3,638.50	3,839.00	6,886.00	6,886.00	4,017.00	4,017.00
01-12-8111-0	OVERTIME-OTHER	2,632.32	3,556.00	3,556.00	3,556.00	3,663.00	3,663.00
01-12-8125-0	SOCIAL SECURITY	10,095.79	10,626.00	11,275.00	11,275.00	8,627.00	8,627.00
01-12-8128-0	RETIREMENT	6,000.00	6,800.00	6,000.00	6,000.00	4,500.00	4,500.00
01-12-8131-0	HEALTH INSURANCE	11,671.95	13,961.00	17,297.00	13,092.00	7,569.00	7,569.00
01-12-8132-0	DENTAL INSURANCE	863.20	1,461.00	1,493.00	1,493.00	1,034.00	1,034.00
01-12-8133-0	LIFE INSURANCE	318.10	291.00	281.00	281.00	229.00	229.00
01-12-8134-0	SHORT-TERM DISABILITY	759.72	835.00	712.00	712.00	531.00	531.00
01-12-8135-0	WORKERS COMPENSATION	409.28	400.00	585.00	585.00	446.00	446.00
01-12-8136-0	UNEMPLOYMENT COMPENSATION	177.86	223.00	204.00	204.00	146.00	146.00
SERIES 1 TOTAL ----->		162,371.77	173,483.00	185,236.00	181,031.00	135,851.00	135,851.00
01-12-8201-0	OFFICE SUPPLIES	5,355.86	5,240.00	6,525.00	6,525.00	5,050.00	5,050.00
01-12-8220-0	PRINTING	3,181.29	6,687.00	1,157.00	1,157.00	1,157.00	1,157.00

PLANNING & ZONING

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-12-8230-0	POSTAGE	1,237.42	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
01-12-8250-0	VEHICLE FUEL		140.00	.00	.00	.00	.00
01-12-8260-0	TELEPHONE	282.75	1,520.00	1,520.00	1,520.00	1,520.00	1,520.00
01-12-8270-0	DUES	15,230.00	15,461.00	14,893.00	14,893.00	14,893.00	14,893.00
01-12-8280-0	GENERAL INSURANCE	1,416.00	1,558.00	1,672.00	1,672.00	1,672.00	1,672.00
SERIES 2 TOTAL ----->							
		26,703.32	33,106.00	28,267.00	28,267.00	26,792.00	26,792.00
01-12-8300-0	TRAVEL & MEETINGS	853.02	1,000.00	500.00	1,500.00	500.00	500.00
01-12-8321-0	MNTC-BUILDINGS/GROUNDS	429.90	450.00	450.00	450.00	450.00	450.00
01-12-8334-0	MNTC-OFFICE EQUIPMENT	2,300.09	2,755.00	760.00	760.00	760.00	760.00
01-12-8351-0	CONSULTANTS	11,339.28	3,000.00	3,200.00	3,200.00	3,200.00	3,200.00
01-12-8352-0	EDUCATION & TRAINING	952.51	1,421.00	710.00	710.00	710.00	710.00
01-12-8355-0	ENGINEERING PLAN REVIEW	13,602.92	19,000.00	8,000.00	8,000.00	8,000.00	8,000.00
01-12-8359-0	OTHER OUTSIDE SERVICES	1,343.51	2,200.00	500.00	500.00	10,500.00	10,500.00
SERIES 3 TOTAL ----->							
		30,821.23	29,826.00	14,120.00	15,120.00	24,120.00	24,120.00

1992-93 BUDGET SUMMARY

PLANNING & ZONING

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-12-8422-0	ADVERTISING-PLANNING BOARD	283.10	300.00	150.00	4,150.00	150.00	150.00
01-12-8423-0	ADVERTISING-ZONING BOARD	603.72	1,000.00	500.00	500.00	500.00	500.00
SERIES 4 TOTAL	----->	886.82	1,300.00	650.00	4,650.00	650.00	650.00
01-12-8504-0	OFFICE EQUIPMENT	850.00	500.00	2,875.00	2,875.00	.00	.00
SERIES 5 TOTAL	----->	850.00	500.00	2,875.00	2,875.00	.00	.00
PLANNING & ZONING TOTAL	----->	221,633.14	238,215.00	231,148.00	231,943.00	187,413.00	187,413.00

1992-93 BUDGET SUMMARY

PARKS & RECREATION

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-13-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	38,387.30	31,070.00	31,669.00	31,669.00	32,618.00	32,618.00
01-13-8104-0	WAGES-HOURLY	26,446.67	30,964.00	33,430.00	33,430.00	34,144.00	34,144.00
01-13-8107-0	WAGES - PART-TIME	61,486.23	84,080.00	98,720.00	90,804.00	89,247.00	89,247.00
01-13-8111-0	OVERTIME-OTHER	7,880.83	3,000.00	3,000.00	1,500.00	1,500.00	1,500.00
01-13-8125-0	SOCIAL SECURITY	9,858.89	11,706.00	12,762.00	12,041.00	12,050.00	12,050.00
01-13-8128-0	RETIREMENT	3,330.88	2,350.00	3,717.00	3,717.00	3,783.00	3,783.00
01-13-8131-0	HEALTH INSURANCE	11,150.47	8,726.00	9,189.00	6,955.00	6,955.00	6,955.00
01-13-8132-0	DENTAL INSURANCE	924.92	426.00	372.00	372.00	372.00	372.00
01-13-8133-0	LIFE INSURANCE	232.42	123.00	180.00	180.00	180.00	180.00
01-13-8134-0	SHORT-TERM DISABILITY	624.17	455.00	395.00	395.00	399.00	399.00
01-13-8135-0	WORKERS COMPENSATION	4,842.46	6,705.00	8,902.00	8,210.00	8,425.00	8,425.00
01-13-8136-0	UNEMPLOYMENT COMPENSATION	599.36	750.00	597.00	551.00	561.00	561.00
SERIES 1 TOTAL ----->		165,764.60	180,355.00	202,933.00	189,824.00	190,234.00	190,234.00
01-13-8201-0	OFFICE SUPPLIES	887.88	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00
01-13-8202-0	MAINTENANCE SUPPLIES	1,296.37	1,600.00	1,600.00	1,000.00	1,000.00	1,000.00

1992-93 BUDGET SUMMARY
PARKS & RECREATION

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-13-8203-0	OPERATING SUPPLIES	4,926.45	6,535.00	5,535.00	5,900.00	5,900.00	5,900.00
01-13-8204-0	UNIFORMS	1,109.73	870.00	870.00	870.00	870.00	870.00
01-13-8212-0	EQUIPMENT RENTAL	652.22	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01-13-8220-0	PRINTING	1,686.13	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
01-13-8230-0	POSTAGE	1,231.80	2,200.00	1,100.00	1,100.00	1,100.00	1,100.00
01-13-8241-0	ELECTRICITY	12,573.87	16,746.00	18,000.00	18,000.00	16,500.00	16,500.00
01-13-8243-0	HEATING OIL	2,818.38	3,750.00	3,250.00	2,500.00	2,344.00	2,344.00
01-13-8250-0	VEHICLE FUEL	2,505.43	2,512.00	2,584.00	2,584.00	2,423.00	2,423.00
01-13-8260-0	TELEPHONE	1,628.29	1,200.00	1,200.00	1,200.00	1,750.00	1,750.00
01-13-8270-0	DUES	20.00	167.00	167.00	50.00	50.00	50.00
01-13-8280-0	GENERAL INSURANCE	7,527.00	8,280.00	8,280.00	8,126.00	8,126.00	8,126.00
SERIES 2 TOTAL ----->		38,863.55	47,860.00	47,586.00	44,830.00	43,563.00	43,563.00
01-13-8300-0	TRAVEL & MEETINGS		500.00	200.00	300.00	300.00	300.00
01-13-8321-0	MNTC-BUILDINGS/GROUNDS	19,079.45	9,730.00	19,730.00	10,000.00	7,530.00	7,530.00
01-13-8322-0	MNTC-GROUNDS	15,531.41	20,000.00	15,000.00	15,000.00	13,000.00	13,000.00

1992-93 BUDGET SUMMARY

PARKS & RECREATION

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-13-8331-0	MNTC-MACHINERY/EQUIP	1,064.76	1,000.00	2,000.00	2,000.00	1,500.00	1,500.00
01-13-8332-0	MNTC-VEHICLES	1,144.27	1,500.00	1,500.00	1,250.00	1,250.00	1,250.00
01-13-8352-0	EDUCATION & TRAINING		750.00	750.00	675.00	675.00	675.00
01-13-8371-0	MERRIMACK YOUTH ASSOC	74,060.00	77,765.00	90,015.00	85,500.00	85,500.00	85,500.00
01-13-8372-0	FOURTH OF JULY	8,858.45	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
01-13-8373-0	MEMORIAL DAY	500.00	500.00	500.00	500.00	500.00	500.00
01-13-8374-0	RECREATION PROGRAMS	6,318.58	12,500.00	22,000.00	8,000.00	8,000.00	8,000.00
01-13-8375-0	WINTER CARNIVAL	809.90	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
01-13-8376-0	SENIOR CITIZENS	5,773.52	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
SERIES 3 TOTAL	----->	133,140.34	142,245.00	169,695.00	141,225.00	136,255.00	136,255.00
01-13-8420-0	ADVERTISING	1,080.22	1,500.00	500.00	500.00	500.00	500.00
SERIES 4 TOTAL	----->	1,083.22	1,500.00	500.00	500.00	500.00	500.00

1992-93 BUDGET SUMMARY

PARKS & RECREATION

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-13-8502-0	BUILDINGS		3,500.00	2,500.00	2,500.00	1,500.00	1,500.00
01-13-8503-0	VEHICLES		15,000.00	.00	.00	.00	.00
01-13-8505-0	INFRASTRUCTURE	34,988.99	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
01-13-8508-0	OPERATING EQUIPMENT		2,500.00	4,000.00	4,000.00	4,000.00	4,000.00
SERIES 5 TOTAL ----->		34,988.99	37,000.00	22,500.00	22,500.00	21,500.00	21,500.00
PARKS & RECREATION TOTAL ----->		373,840.70	408,960.00	443,214.00	398,879.00	392,052.00	392,052.00

1992-93 BUDGET SUMMARY

LIBRARY

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-15-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	130,988.82	156,195.00	160,294.00	160,294.00	165,103.00	165,103.00
01-15-8104-0	WAGES-SUPERVISORY/PROFESSIONAL	146,849.24	129,125.00	134,216.00	134,216.00	138,242.00	138,242.00
01-15-8125-0	SOCIAL SECURITY	21,254.17	21,827.00	22,530.00	22,530.00	23,206.00	23,206.00
01-15-8128-0	RETIREMENT	9,750.00	13,600.00	12,000.00	12,000.00	12,000.00	12,000.00
01-15-8131-0	HEALTH INSURANCE	13,724.67	18,978.00	20,811.00	15,752.00	15,752.00	15,752.00
01-15-8132-0	DENTAL INSURANCE	970.38	1,193.00	1,119.00	1,119.00	1,119.00	1,119.00
01-15-8133-0	LIFE INSURANCE	377.36	344.00	337.00	337.00	337.00	337.00
01-15-8134-0	SHORT-TERM DISABILITY	932.39	1,055.00	901.00	901.00	916.00	916.00
01-15-8135-0	WORKERS COMPENSATION	1,379.75	1,450.00	1,759.00	1,759.00	1,812.00	1,812.00
01-15-8136-0	UNEMPLOYMENT COMPENSATION	1,225.04	960.00	807.00	807.00	816.00	816.00
SERIES 1 TOTAL	----->	327,451.82	344,727.00	354,774.00	349,715.00	359,303.00	359,303.00
01-15-8201-0	OFFICE SUPPLIES	8,643.37	7,540.00	7,540.00	7,540.00	7,540.00	7,540.00
01-15-8202-0	MAINTENANCE SUPPLIES	3,347.74	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
01-15-8212-0	EQUIPMENT RENTAL		100.00	.00	.00	.00	.00
01-15-8220-0	PRINTING	483.35	250.00	250.00	250.00	250.00	250.00

1992-93 BUDGET SUMMARY
LIBRARY

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-15-8230-0	POSTAGE	2,104.71	2,551.00	2,640.00	2,640.00	2,640.00	2,640.00
01-15-8241-0	ELECTRICITY	11,306.41	13,500.00	12,558.00	12,558.00	12,558.00	12,558.00
01-15-8243-0	HEATING OIL	1,819.56	3,225.00	1,440.00	1,440.00	1,350.00	1,350.00
01-15-8244-0	WATER	703.00	653.00	703.00	703.00	703.00	703.00
01-15-8245-0	SEWER	67.50	104.00	114.00	114.00	114.00	114.00
01-15-8260-0	TELEPHONE	5,507.59	5,557.00	5,568.00	5,568.00	5,568.00	5,568.00
01-15-8270-0	DUES	588.00	487.00	487.00	487.00	487.00	487.00
01-15-8280-0	GENERAL INSURANCE	6,737.00	7,411.00	7,489.00	7,489.00	7,489.00	7,489.00
SERIES 2 TOTAL ----->		41,308.23	43,878.00	41,289.00	41,289.00	41,199.00	41,199.00
01-15-8300-0	TRAVEL & MEETINGS	1,966.83	1,945.00	1,945.00	1,945.00	1,945.00	1,945.00
01-15-8321-0	MNTC-BUILDINGS/GROUNDS	6,084.45	5,100.00	5,100.00	5,100.00	5,100.00	5,100.00
01-15-8334-0	MNTC-OFFICE EQUIPMENT	774.50	2,340.00	2,340.00	2,340.00	2,340.00	2,340.00
01-15-8352-0	EDUCATION & TRAINING	835.00	885.00	885.00	885.00	885.00	885.00
01-15-8353-0	COMPUTER SERVICES/SUPPLIES	3,201.85	5,885.00	5,885.00	5,885.00	5,885.00	5,885.00
01-15-8359-0	OTHER OUTSIDE SERVICES	115.00	300.00	300.00	300.00	300.00	300.00

LIBRARY

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM

SERIES 3 TOTAL	----->	12,977.63	16,455.00	16,455.00	16,455.00	16,455.00	16,455.00

01-15-8420-0	ADVERTISING	297.12	500.00	500.00	500.00	500.00	500.00
01-15-8450-0	LIBRARY MATERIALS	91,287.12	84,928.00	84,928.00	84,928.00	84,928.00	84,928.00

SERIES 4 TOTAL	----->	91,584.24	85,428.00	85,428.00	85,428.00	85,428.00	85,428.00

01-15-8504-0	OFFICE EQUIPMENT	2,277.00	3,300.00	.00	.00	.00	.00
01-15-8508-0	OPERATING EQUIPMENT	3,188.90	.00	.00	.00	.00	.00

SERIES 5 TOTAL	----->	5,465.90	3,300.00	.00	.00	.00	.00

1992-93 BUDGET SUMMARY
LIBRARY

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
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LIBRARY TOTAL ----->		478,787.82	493,788.00	497,946.00	492,887.00	502,385.00	502,385.00

1992-93 BUDGET SUMMARY

EQUIPMENT MNTC

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-16-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	34,552.95	36,267.00	36,959.00	36,959.00	37,802.00	37,802.00
01-16-8104-0	WAGES-HOURLY	108,578.15	120,878.00	121,625.00	121,625.00	124,305.00	124,305.00
01-16-8111-0	OVERTIME-OTHER	4,568.08	8,000.00	4,000.00	4,000.00	4,000.00	4,000.00
01-16-8125-0	SOCIAL SECURITY	11,512.46	12,634.00	12,476.00	12,476.00	12,707.00	12,707.00
01-16-8128-0	RETIREMENT	1,500.00	1,700.00	1,500.00	1,500.00	1,500.00	1,500.00
01-16-8131-0	HEALTH INSURANCE	17,385.03	22,032.00	27,297.00	20,661.00	20,661.00	20,661.00
01-16-8132-0	DENTAL INSURANCE	1,712.60	2,245.00	2,295.00	2,295.00	2,295.00	2,295.00
01-16-8133-0	LIFE INSURANCE	326.74	292.00	284.00	284.00	284.00	284.00
01-16-8134-0	SHORT-TERM DISABILITY	692.11	745.00	627.00	627.00	627.00	627.00
01-16-8135-0	WORKERS COMPENSATION	7,680.13	9,809.00	9,033.00	9,033.00	9,219.00	9,219.00
01-16-8136-0	UNEMPLOYMENT COMPENSATION	280.00	245.00	203.00	203.00	203.00	203.00
SERIES 1 TOTAL ----->		188,788.25	214,847.00	216,299.00	209,663.00	213,603.00	213,603.00
01-16-8201-0	OFFICE SUPPLIES	120.64	55.00	300.00	300.00	300.00	300.00
01-16-8202-0	MAINTENANCE SUPPLIES	87.45	160.00	100.00	100.00	100.00	100.00
01-16-8203-0	OPERATING SUPPLIES	10,036.51	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00

1992-93 BUDGET SUMMARY

EQUIPMENT MNTC

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-16-8204-0	UNIFORMS	995.64	1,056.00	1,056.00	1,056.00	1,056.00	1,056.00
01-16-8220-0	PRINTING	269.50	300.00	.00	.00	.00	.00
01-16-8230-0	POSTAGE	25.00	25.00	25.00	25.00	25.00	25.00
01-16-8242-0	GAS	1,811.29	2,783.00	696.00	696.00	2,783.00	2,783.00
01-16-8250-0	VEHICLE FUEL	1,500.59	446.00	384.00	384.00	360.00	360.00
01-16-8251-0	VEHICLE FUEL-POOL CARS	.00	.00	1,920.00	1,920.00	1,920.00	1,920.00
01-16-8270-0	DUES	50.00	95.00	145.00	145.00	145.00	.145.00
01-16-8280-0	GENERAL INSURANCE	1,799.00	1,979.00	2,322.00	2,322.00	2,322.00	2,322.00
01-16-8281-0	INSURANCE-POOL CARS	.00	.00	2,222.00	2,222.00	2,222.00	2,222.00
SERIES 2 TOTAL ----->		16,695.62	15,899.00	18,170.00	18,170.00	20,233.00	20,233.00
01-16-8300-0	TRAVEL & MEETINGS	70.00	250.00	100.00	100.00	100.00	100.00
01-16-8331-0	MNTC-MACHINERY/EQUIP	2,417.54	1,750.00	1,900.00	1,900.00	1,900.00	1,900.00
01-16-8332-0	MNTC-VEHICLES	9,308.53	400.00	400.00	400.00	400.00	400.00
01-16-8337-0	MAINTENANCE-POOL CARS	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
01-16-8351-0	CONSULTANTS	186.07	.00	200.00	200.00	200.00	200.00

EQUIPMENT MNTC

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-16-8352-0	EDUCATION & TRAINING	720.00	700.00	700.00	700.00	700.00	700.00
SERIES 3 TOTAL	----->	12,702.14	3,100.00	4,300.00	4,300.00	4,300.00	4,300.00
01-16-8420-0	ADVERTISING		100.00	.00	.00	.00	.00
01-16-8459-0	PHYSICAL EXAMS		50.00	.00	.00	.00	.00
SERIES 4 TOTAL	----->	.00	150.00	.00	.00	.00	.00
01-16-8508-0	OPERATING EQUIPMENT	2,516.00	.00	1,600.00	1,600.00	1,600.00	1,600.00
SERIES 5 TOTAL	----->	2,516.00	.00	1,600.00	1,600.00	1,600.00	1,600.00

1992-93 BUDGET SUMMARY

EQUIPMENT MNTC

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
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EQUIPMENT MNTC TOTAL	----->	220,702.01	233,996.00	240,369.00	233,733.00	239,736.00	239,736.00

BUILDING MAINTENANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-17-8103-0	WAGES-SUPERVISORY	27,560.53	28,532.00	30,159.00	30,159.00	31,064.00	31,064.00
01-17-8107-0	WAGES - PART-TIME	20,110.84	20,731.00	21,491.00	21,491.00	22,136.00	22,136.00
01-17-8111-0	OVERTIME-OTHER	4,546.40	5,335.00	5,335.00	5,335.00	5,495.00	5,495.00
01-17-8125-0	SOCIAL SECURITY	3,994.57	4,176.00	4,365.00	4,365.00	4,490.00	4,490.00
01-17-8128-0	RETIREMENT	2,250.00	3,400.00	3,000.00	3,000.00	3,000.00	3,000.00
01-17-8131-0	HEALTH INSURANCE	5,023.98	5,890.00	7,297.00	5,523.00	5,523.00	5,523.00
01-17-8132-0	DENTAL INSURANCE	390.72	449.00	459.00	459.00	459.00	459.00
01-17-8133-0	LIFE INSURANCE	65.42	80.00	76.00	76.00	76.00	76.00
01-17-8134-0	SHORT-TERM DISABILITY	198.74	220.00	193.00	193.00	193.00	193.00
01-17-8135-0	WORKERS COMPENSATION	3,412.06	4,059.00	4,806.00	4,806.00	4,944.00	4,944.00
01-17-8136-0	UNEMPLOYMENT COMPENSATION	194.40	161.00	135.00	135.00	135.00	135.00
SERIES 1 TOTAL ----->		67,747.66	73,033.00	77,316.00	75,542.00	77,515.00	77,515.00
01-17-8203-0	OPERATING SUPPLIES	4,197.22	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
01-17-8204-0	UNIFORMS	300.00	300.00	300.00	300.00	300.00	300.00
01-17-8212-0	EQUIPMENT RENTAL	102.72	200.00	200.00	200.00	200.00	200.00

1992-93 BUDGET SUMMARY
BUILDING MAINTENANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-17-8220-0	PRINTING		25.00	25.00	25.00	25.00	25.00
01-17-8241-0	ELECTRICITY	23,645.77	26,000.00	30,000.00	30,000.00	30,000.00	30,000.00
01-17-8243-0	HEATING OIL	1,728.10	2,485.00	2,000.00	2,000.00	1,875.00	1,875.00
01-17-8244-0	WATER	1,387.50	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
01-17-8245-0	SEWER	270.00	540.00	270.00	270.00	270.00	270.00
01-17-8250-0	VEHICLE FUEL	.00	.00	240.00	240.00	225.00	225.00
01-17-8280-0	GENERAL INSURANCE	3,206.00	3,527.00	3,626.00	3,626.00	4,126.00	4,126.00
SERIES 2 TOTAL ----->		34,837.31	40,777.00	44,361.00	44,361.00	44,721.00	44,721.00
01-17-8300-0	TRAVEL & MEETINGS	35.80	100.00	100.00	100.00	100.00	100.00
01-17-8321-0	MNTC-BUILDINGS/GROUNDS	8,474.14	10,200.00	8,470.00	7,470.00	6,270.00	6,270.00
01-17-8322-0	MNTC-GROUNDS	2,496.40	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00
01-17-8331-0	MNTC-MACHINERY/EQUIP	811.54	800.00	800.00	800.00	800.00	800.00
01-17-8332-0	VEHICLE MAINTENANCE	.00	.00	.00	.00	200.00	200.00
01-17-8352-0	EDUCATION & TRAINING	25.00	.00	200.00	200.00	200.00	200.00
SERIES 3 TOTAL ----->		11,842.88	13,250.00	11,720.00	10,720.00	9,720.00	9,720.00

1992-93 BUDGET SUMMARY
BUILDING MAINTENANCE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-17-8420-0	ADVERTISING	62.40	200.00	200.00	200.00	200.00	200.00
SERIES 4 TOTAL ----->							
		62.40	200.00	200.00	200.00	200.00	200.00
01-17-8502-0	BUILDINGS	3,500.02	2,500.00	1,200.00	1,200.00	1,200.00	1,200.00
SERIES 5 TOTAL ----->							
		3,500.02	2,500.00	1,200.00	1,200.00	1,200.00	1,200.00
BUILDING MAINTENANCE TOTAL ----->							
		117,990.27	129,760.00	134,797.00	132,023.00	133,356.00	133,356.00

1992-93 BUDGET SUMMARY

CODE ENFORCEMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-22-8102-0	WAGES-CLERICAL	53,010.46	55,621.00	55,821.00	47,582.00	49,000.00	49,000.00
01-22-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	53,403.98	28,858.00	28,721.00	28,721.00	29,583.00	29,583.00
01-22-8107-0	WAGES - PART-TIME		19,043.00	10,836.00	10,836.00	1,537.00	1,537.00
01-22-8125-0	SOCIAL SECURITY		7,919.00	7,566.00	6,666.00	6,129.00	6,129.00
01-22-8128-0	RETIREMENT		5,950.00	4,500.00	4,500.00	4,500.00	4,500.00
01-22-8131-0	HEALTH INSURANCE	13,631.40	10,908.00	12,702.00	9,614.00	9,614.00	9,614.00
01-22-8132-0	DENTAL INSURANCE	920.26	525.00	673.00	673.00	673.00	673.00
01-22-8133-0	LIFE INSURANCE	263.12	186.00	156.00	156.00	156.00	156.00
01-22-8134-0	SHORT-TERM DISABILITY	758.03	650.00	496.00	496.00	511.00	511.00
01-22-8135-0	WORKERS COMPENSATION	4,021.00	4,200.00	2,988.00	2,973.00	2,533.00	2,533.00
01-22-8136-0	UNEMPLOYMENT COMPENSATION	267.70	172.00	122.00	122.00	132.00	132.00

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SERIES 1 TOTAL -----> 140,316.29 134,032.00 124,581.00 112,339.00 104,368.00 104,368.00

01-22-8201-0	OFFICE SUPPLIES	2,406.58	2,550.00	2,550.00	2,550.00	2,550.00	2,550.00
01-22-8203-0	OPERATING SUPPLIES	132.86	535.00	535.00	535.00	285.00	285.00
01-22-8220-0	PRINTING	5.00	1,095.00	1,055.00	1,055.00	1,055.00	1,055.00

1992-93 BUDGET SUMMARY

CODE ENFORCEMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-22-8230-0	POSTAGE	999.70	550.00	550.00	550.00	550.00	550.00
01-22-8250-0	VEHICLE FUEL	975.56	1,117.00	534.00	534.00	500.00	500.00
01-22-8260-0	TELEPHONE	311.70	1,520.00	2,400.00	2,400.00	2,400.00	2,400.00
01-22-8270-0	DUES	362.78	340.00	338.00	338.00	338.00	338.00
01-22-8280-0	GENERAL INSURANCE	2,498.00	2,749.00	2,944.00	1,966.00	1,966.00	1,966.00
SERIES 2 TOTAL ----->		7,692.18	10,456.00	10,906.00	9,928.00	9,644.00	9,644.00
01-22-8300-0	TRAVEL & MEETINGS	114.88	250.00	250.00	250.00	100.00	100.00
01-22-8332-0	MNTC-VEHICLES	503.05	1,000.00	500.00	500.00	500.00	500.00
01-22-8334-0	MNTC-OFFICE EQUIPMENT	710.00	1,080.00	1,480.00	1,480.00	1,480.00	1,480.00
01-22-8335-0	MNTC-COMMUNICATIONS EQUIP		270.00	270.00	270.00	100.00	100.00
01-22-8352-0	EDUCATION & TRAINING	1,578.94	1,235.00	900.00	900.00	900.00	900.00
SERIES 3 TOTAL ----->		2,906.87	3,835.00	3,400.00	3,400.00	3,080.00	3,080.00

1992-93 BUDGET SUMMARY

CODE ENFORCEMENT

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-22-8420-0	ADVERTISING		215.00	215.00	215.00	215.00	215.00
SERIES 4 TOTAL	----->	.00	215.00	215.00	215.00	215.00	215.00
01-22-8504-0	OFFICE EQUIPMENT		579.00	3,950.00	2,325.00	.00	.00
SERIES 5 TOTAL	----->	.00	579.00	3,950.00	2,325.00	.00	.00
CODE ENFORCEMENT TOTAL	----->	150,915.34	149,117.00	143,052.00	128,207.00	117,307.00	117,307.00

1992-93 BUDGET SUMMARY
CLERK/TAX COLLECTOR

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-24-8101-0	WAGES-ELECTED OFFICIALS	37,915.40	39,953.00	40,416.00	40,416.00	41,628.00	41,628.00
01-24-8102-0	WAGES-CLERICAL	92,734.05	100,087.00	83,861.00	83,861.00	86,368.00	86,368.00
01-24-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	29,590.08	31,071.00	32,459.00	32,459.00	33,432.00	33,432.00
01-24-8107-0	WAGES - PART-TIME	4,465.78	1,725.00	13,887.00	13,887.00	14,305.00	14,305.00
01-24-8111-0	OVERTIME-OTHER	255.29	510.00	540.00	540.00	556.00	556.00
01-24-8125-0	SOCIAL SECURITY	9,904.84	10,205.00	10,002.00	10,002.00	10,299.00	10,299.00
01-24-8128-0	RETIREMENT	13,185.00	14,956.00	12,842.00	12,842.00	12,935.00	12,935.00
01-24-8131-0	HEALTH INSURANCE	26,587.26	36,649.00	33,512.00	25,365.00	25,365.00	25,365.00
01-24-8132-0	DENTAL INSURANCE	2,318.16	2,426.00	1,560.00	1,560.00	1,560.00	1,560.00
01-24-8133-0	LIFE INSURANCE	511.44	450.00	385.00	385.00	385.00	385.00
01-24-8134-0	SHORT-TERM DISABILITY	1,120.67	1,228.00	929.00	929.00	946.00	946.00
01-24-8135-0	WORKERS COMPENSATION	505.15	502.00	683.00	683.00	705.00	705.00
01-24-8136-0	UNEMPLOYMENT COMPENSATION	283.65	355.00	285.00	285.00	244.00	244.00
SERIES 1 TOTAL	----->	219,376.77	240,117.00	231,361.00	223,214.00	228,728.00	228,728.00
01-24-8201-0	OFFICE SUPPLIES	3,575.86	3,635.00	3,635.00	3,635.00	3,635.00	3,635.00

1992-93 BUDGET SUMMARY

CLERK/TAX COLLECTOR

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-24-8220-0	PRINTING	1,132.20	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
01-24-8230-0	POSTAGE	7,167.75	14,800.00	18,000.00	18,000.00	18,000.00	18,000.00
01-24-8260-0	TELEPHONE	182.39	1,008.00	1,800.00	1,800.00	1,800.00	1,800.00
01-24-8270-0	DUES	150.00	125.00	125.00	125.00	125.00	125.00
01-24-8280-0	GENERAL INSURANCE	2,695.00	3,216.00	2,833.00	2,833.00	2,833.00	2,833.00
SERIES 2 TOTAL ----->		14,903.20	24,484.00	28,093.00	28,093.00	28,093.00	28,093.00
01-24-8300-0	TRAVEL & MEETINGS	1,313.48	2,360.00	2,360.00	2,360.00	2,360.00	2,360.00
01-24-8334-0	MNTE-OFFICE EQUIPMENT	4,974.47	7,249.00	7,279.00	7,279.00	7,279.00	7,279.00
01-24-8352-0	EDUCATION & TRAINING		1,700.00	1,500.00	1,500.00	1,500.00	1,500.00
01-24-8359-0	OTHER OUTSIDE SERVICES	13,321.72	17,150.00	17,550.00	17,550.00	17,550.00	17,550.00
SERIES 3 TOTAL ----->		19,609.67	28,459.00	28,689.00	28,689.00	28,689.00	28,689.00

1992-93 BUDGET SUMMARY
CLERK/TAX COLLECTOR

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-24-8410-0	ELECTIONS/VOTER REGISTRATION	2,852.83	4,230.00	7,080.00	7,080.00	7,080.00	7,080.00
01-24-8420-0	ADVERTISING	801.15	750.00	800.00	800.00	800.00	800.00
01-24-8430-0	DOG POUND	188.08	300.00	300.00	300.00	300.00	300.00
SERIES 4 TOTAL	----->	3,842.06	5,280.00	8,180.00	8,180.00	8,180.00	8,180.00
01-24-8504-0	OFFICE EQUIPMENT	38,146.00	.00	.00	.00	.00	.00
SERIES 5 TOTAL	----->	38,146.00	.00	.00	.00	.00	.00
CLERK/TAX COLLECTOR TOTAL	----->	295,877.70	298,340.00	296,323.00	288,176.00	293,690.00	293,690.00

1992-93 BUDGET SUMMARY

WELFARE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-25-8201-0	OFFICE SUPPLIES	100.00	100.00	100.00	100.00	100.00	100.00
01-25-8230-0	POSTAGE	54.79	50.00	50.00	50.00	50.00	50.00
01-25-8270-0	DUES	60.00	35.00	25.00	25.00	25.00	25.00
SERIES 2 TOTAL ----->							
		214.79	185.00	175.00	175.00	175.00	175.00
01-25-8300-0	TRAVEL & MEETINGS	146.49	350.00	250.00	250.00	250.00	250.00
01-25-8352-0	EDUCATION & TRAINING	50.00	50.00	50.00	50.00	50.00	50.00
SERIES 3 TOTAL ----->							
		196.49	400.00	300.00	300.00	300.00	300.00
01-25-8481-0	WELFARE-HOUSING	137,565.61	72,000.00	125,000.00	125,000.00	125,000.00	125,000.00
01-25-8482-0	WELFARE-ELECTRICITY	10,053.35	15,000.00	10,750.00	10,750.00	10,750.00	10,750.00
01-25-8483-0	WELFARE-GAS	1,556.73	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00
01-25-8484-0	WELFARE-HEATING OIL	2,184.00	3,000.00	2,500.00	2,500.00	2,500.00	2,500.00

1992-93 BUDGET SUMMARY

WELFARE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-25-8485-0	WELFARE-VEHICLE FUEL	1,217.00	600.00	1,600.00	1,600.00	1,600.00	1,600.00
01-25-8486-0	WELFARE-TELEPHONE		600.00	200.00	200.00	200.00	200.00
01-25-8487-0	WELFARE-JUVENILES		1,200.00	1,000.00	1,000.00	1,000.00	1,000.00
01-25-8488-0	WELFARE-FOOD	18,461.28	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
01-25-8489-0	WELFARE-MEDICAL	3,333.23	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01-25-8490-0	WELFARE-JOB SEARCH TRAINING		5,000.00	.00	.00	.00	.00
01-25-8491-0	WELFARE-OTHER	2,357.30	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
01-25-8492-0	SANTA FUND	.00	.00	.00	.00	200.00	200.00
SERIES 4 TOTAL ----->		176,728.50	120,400.00	163,550.00	163,550.00	163,750.00	163,750.00
WELFARE TOTAL ----->		177,139.78	120,985.00	164,025.00	164,025.00	164,225.00	164,225.00

1992-93 BUDGET SUMMARY

DEBT SERVICE

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-27-8601-0	INTEREST-TAN		50.00	50.00	50.00	50.00	50.00
01-27-8602-0	INTEREST-LONG TERM DEBT	544,160.12	484,030.00	470,038.00	431,538.00	431,538.00	431,538.00
01-27-8604-0	PRINCIPAL-LONG TERM DEBT	978,250.00	723,119.00	895,093.00	895,093.00	895,093.00	895,093.00
01-27-8605-0	PRINCIPAL-BAN	40,000.00	.00	.00	.00	.00	.00
01-27-8609-0	BOND REGISTRATION	349.30	750.00	750.00	750.00	750.00	750.00
31-27-8602-0	INTEREST-LONG TERM DEBT	88,558.13	222,217.00	196,536.00	196,536.00	196,536.00	196,536.00
31-27-8604-0	PRINCIPAL-LONG TERM DEBT	297,500.00	402,369.00	407,400.00	407,400.00	407,400.00	407,400.00
34-27-8602-0	INTEREST-LONG TERM DEBT		24,711.00	24,391.00	24,391.00	24,391.00	24,391.00
34-27-8604-0	PRINCIPAL-LONG TERM DEBT		32,992.00	39,675.00	39,675.00	39,675.00	39,675.00
SERIES 6 TOTAL ----->		1,948,817.55	1,890,238.00	2,033,933.00	1,995,433.00	1,995,433.00	1,995,433.00
DEBT SERVICE TOTAL ----->		1,948,817.55	1,890,238.00	2,033,933.00	1,995,433.00	1,995,433.00	1,995,433.00

1992-93 BUDGET SUMMARY

HEALTH

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-28-8103-0	WAGES-SUPERVISORY/PROFESSIONAL	27,766.50	29,401.00	30,159.00	30,159.00	31,064.00	31,064.00
01-28-8125-0	SOCIAL SECURITY	2,124.22	2,249.00	2,307.00	2,307.00	2,376.00	2,376.00
01-28-8128-0	RETIREMENT	1,500.00	1,700.00	1,500.00	1,500.00	1,500.00	1,500.00
01-28-8131-0	HEALTH INSURANCE	1,860.72	2,181.00	2,703.00	2,046.00	2,046.00	2,046.00
01-28-8132-0	DENTAL INSURANCE	98.76	114.00	116.00	116.00	116.00	116.00
01-28-8133-0	LIFE INSURANCE	56.40	80.00	76.00	76.00	76.00	76.00
01-28-8134-0	SHORT-TERM DISABILITY	199.70	226.00	196.00	196.00	193.00	193.00
01-28-8135-0	WORKERS COMPENSATION	2,017.91	2,499.00	2,377.00	2,377.00	2,448.00	2,448.00
01-28-8136-0	UNEMPLOYMENT COMPENSATION	56.00	49.00	41.00	41.00	41.00	41.00
SERIES 1 TOTAL ----->		35,680.21	38,499.00	39,475.00	38,818.00	39,860.00	39,860.00
01-28-8201-0	OFFICE SUPPLIES	98.58	250.00	150.00	150.00	50.00	50.00
01-28-8203-0	OPERATING SUPPLIES	194.64	500.00	400.00	400.00	400.00	400.00
01-28-8220-0	PRINTING	50.00	90.00	90.00	90.00	90.00	90.00
01-28-8230-0	POSTAGE	105.00	105.00	105.00	105.00	105.00	105.00
01-28-8250-0	VEHICLE FUEL	305.45	453.00	388.00	388.00	364.00	364.00

1992-93 BUDGET SUMMARY

HEALTH

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
01-28-8270-0	DUES	105.00	135.00	135.00	135.00	135.00	135.00
01-28-8280-0	GENERAL INSURANCE	245.00	270.00	580.00	580.00	580.00	580.00
SERIES 2 TOTAL ----->		1,103.67	1,803.00	1,848.00	1,848.00	1,724.00	1,724.00
01-28-8300-0	TRAVEL & MEETINGS	160.88	150.00	100.00	100.00	100.00	100.00
01-28-8332-0	MNTC-VEHICLE		500.00	500.00	500.00	500.00	500.00
01-28-8352-0	EDUCATION & TRAINING	137.50	350.00	300.00	300.00	300.00	300.00
01-28-8359-0	OTHER OUTSIDE SERVICES	890.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
SERIES 3 TOTAL ----->		1,188.38	2,000.00	1,900.00	1,900.00	1,900.00	1,900.00
01-28-8403-0	HEALTH SERVICES	61,805.00	63,293.00	62,333.00	62,333.00	62,333.00	62,333.00
SERIES 4 TOTAL ----->		61,805.00	63,293.00	62,333.00	62,333.00	62,333.00	62,333.00

HEALTH

ACCOUNT NO	ACCOUNT DESCRIPTION	90-91 ACTUAL	91-92 BUDGET	92-93 DEPT	92-93 MGR	92-93 BOS	92-93 BUD COM
-----	-----	-----	-----	-----	-----	-----	-----
HEALTH TOTAL	----->	99,777.26	105,595.00	105,556.00	104,899.00	105,817.00	105,817.00
		-----	-----	-----	-----	-----	-----
	Total budget	13,642,187.45	15,276,696.00	15,483,941.00	14,543,424.00	14,554,659.00	14,579,659.00

Warrant Article #12
MUNICIPAL OPERATING BUDGET
1992-93

Department	Actual 1990-91	Budget 1991-92	Department 1992-93	Manager 1992-93	BOS 1992-93	Bud Comm 1992-93
General Fund:						
01 General Government	749,819	655,884	679,593	617,716	625,590	625,590
02 Assessing	152,937	173,685	271,689	171,843	174,122	199,122
03 Fire	1,727,700	1,882,260	1,984,888	1,897,895	1,906,411	1,906,411
04 Police	1,995,394	2,289,284	2,461,972	2,410,198	2,409,390	2,409,390
05 Communications	227,767	244,014	312,952	241,893	236,168	236,168
06 Ambulance	239,992	261,212	277,602	272,083	275,457	275,457
07 Public Works Administration	80,594	119,938	125,490	123,716	126,729	126,729
08 Highway	1,850,811	1,940,832	1,923,686	1,710,517	1,655,049	1,655,049
12 Planning and Zoning	221,633	238,215	231,148	231,943	187,413	187,413
13 Parks and Recreation	373,841	408,960	443,214	398,879	392,052	392,052
15 Library	478,788	493,788	497,946	492,887	502,385	502,385
16 Equipment Maintenance	220,702	233,996	240,369	233,733	239,736	239,736
17 Building Maintenance	117,990	129,760	134,797	132,023	133,356	133,356
22 Code Enforcement	150,915	149,117	143,052	128,207	117,307	117,307
24 Town Clerk/Tax Collector	295,878	298,340	298,323	288,176	293,690	293,690
25 Welfare	177,140	120,985	164,025	164,025	164,225	164,225
27 Debt Service	1,562,760	1,207,949	1,365,931	1,327,431	1,327,431	1,327,431
28 Health	99,777	105,595	105,556	104,899	105,817	105,817
Total General Fund	10,724,438	10,953,914	11,640,233	10,948,064	10,872,328	10,897,328
Sewer Fund:						
10 Sewer	1,760,073	2,570,908	2,104,704	2,032,364	2,103,010	2,103,010
11 Compost	245,436	308,691	304,770	298,134	300,290	300,290
27 Debt Service	386,058	624,586	603,936	603,936	603,936	603,936
Total Sewer Fund	2,391,567	3,504,185	3,013,410	2,934,434	3,007,236	3,007,236

<u>Department</u>	<u>Actual</u> <u>1990-91</u>	<u>Budget</u> <u>1991-92</u>	<u>Department</u> <u>1992-93</u>	<u>Manager</u> <u>1992-93</u>	<u>BOS</u> <u>1992-93</u>	<u>Bud Comm</u> <u>1992-93</u>
CATV Fund:						
01 Cable Television	0	0	0	0	3,000	3,000
Fire Protection Area Fund:						
01 Fire Protection Area	39,581	42,288	45,449	45,449	45,449	45,449
Solid Waste Disposal Fund:						
09 Solid Waste Disposal	486,602	718,606	720,783	551,411	562,580	562,580
27 Debt Service	0	57,703	64,066	64,066	64,066	64,066
Total Solid Waste Disposal Fund	<u>486,602</u>	<u>776,309</u>	<u>784,849</u>	<u>615,477</u>	<u>626,646</u>	<u>626,646</u>
Grand Totals	13,642,188	15,276,696	15,483,941	14,543,424	14,554,659	14,579,659

Warrant Article #12
1992-93 PROPOSED MUNICIPAL OPERATING BUDGET

Summary

	Actual 1990-91	Budget 1991-92	Proposed 1992-93	Increase (Decrease)	
				Amount	%
Personal Services	7,722,928	8,618,639	8,753,829	135,190	1.57%
Other Operating Expenses	3,290,497	3,606,425	3,317,455	(288,970)	-8.01%
Capital Outlay	679,945	1,161,394	512,942	(648,452)	-55.83%
Debt Service	1,948,818	1,890,238	1,995,433	105,195	5.57%
Total	13,642,188	15,276,696	14,579,659	(697,037)	-4.56%

Explanation of Increase (Decrease)

Personal Services:

Effect of union contracts, full-year funding of 1991-92 new hires, attrition, wage increases only partially funded in 1991-92, and various reclassifications

Employee benefit rate adjustments

Additional payroll period

Staffing changes - see "Personnel" below (\$155,241 less \$9,083 reflected under "Other Operating Expenses" re: Conservation Commission clerical help)

Employee wellness program

Overtime hours

Part-time hours

Total personal services

	Budget 1991-92	Proposed 1992-93	Increase (Decrease)
			331,417
			(79,850)
			126,987
			(146,158)
			(10,475)
			(56,846)
			(29,885)
	8,618,639	8,753,829	135,190

	<u>Budget 1991 – 92</u>	<u>Proposed 1992 – 93</u>	<u>Increase (Decrease)</u>
Other Operating Expenses:			
Electricity	396,233	444,119	47,886
Vehicle fuel	112,785	85,713	(27,072)
Telephone	49,358	63,911	14,553
General Insurance	224,207	235,028	10,821
Sewer treatment chemicals	146,320	130,000	(16,320)
Winter road maintenance	148,300	127,580	(20,720)
Road seal program	213,125	100,625	(112,500)
Contractual street sweeping	0	25,000	25,000
Maintenance of buildings and grounds	68,787	50,562	(18,225)
Landfill cover material	33,800	0	(33,800)
Landfill brush chipping program	48,000	0	(48,000)
Landfill well testing	20,000	40,000	20,000
Clerical help for Conservation Commission	13,700	4,617	(9,083)
General Fund administrative cost allocation to Solid Waste			
Disposal	60,816	0	(60,816)
Paving of roadway for recycling building	12,000	0	(12,000)
Landfill hydrogeologic investigations	73,200	27,000	(46,200)
Storm water pollution prevention plan	0	10,000	10,000
Hydraulic modelling of sewer system	20,400	0	(20,400)
Engineering plan review	19,000	8,000	(11,000)
Economic development	0	10,000	10,000
Computer services and supplies	40,051	17,388	(22,663)
Other changes of less than \$10,000	1,906,343	1,937,912	31,569
Total other operating expenses	3,606,425	3,317,455	(288,970)
Capital Outlay – see "Capital Outlay" below	1,161,394	512,942	(648,452)

	Budget 1991 - 92	Proposed 1992 - 93	Increase (Decrease)
Debt Service:			
Debt service on 1991 road bonds	54,749	240,025	185,276
Decrease due to declining interest as bond principal is reduced	1,554,262	1,490,652	(63,610)
June 1991 computer lease/purchase agreement	0	17,687	17,687
Other lease payments greater than previously anticipated	239,976	247,089	7,093
Delayed issue of Camp Sargent Road bonds	41,251	0	(41,251)
Total debt service	1,890,238	1,995,433	105,195
Grand Total	15,276,696	14,579,659	(697,037)

	Budget 1991 - 92		Proposed 1992 - 93	
	Full - Time	Part - Time	Full - Time	Part - Time
Personnel				
01 General Government (A)	8 1/2	11	8	12
02 Assessing	4	0	4	0
03 Fire	34	0	33	0
04 Police	36	4	36	4
05 Communications	6	0	6	0
06 Ambulance	4	4	4	4
07 Public Works Administration	2	0	2	0
08 Highway (B)	22 2/3	0	21 2/3	0
09 Solid Waste Disposal	5	6	5	4
10 Sewer	22	0	23	0
11 Compost	4	0	4	0
12 Planning and Zoning	4	1	3	1
13 Parks and Recreation (B)	2 1/3	3	2 1/3	2
15 Library	5	18	5	17
16 Equipment Maintenance	5	0	5	0
17 Building Maintenance	1	3	1	3

Personnel (continued)

	Budget 1991-92		Proposed 1992-93	
	Full-time	Part-time	Full-time	Part-time
22 Code Enforcement (A)	3 1/2	1	3	1
24 Town Clerk/Tax Collector	7	0	6	1
25 Welfare	0	0	0	0
27 Debt Service	0	0	0	0
28 Health	1	0	1	0
Total (C)	177	51	173	49

(A) Clerk Typist I shared in 1991-92 by General Government and Code Enforcement.

(B) Two Equipment Operator I positions shared by Highway and Parks & Recreation.

(C) Excludes election workers, call firefighters, special police officers, volunteers, and other temporary help.

The proposed budget provides for a total decrease of six positions. The proposed staffing changes and the related costs are as follows:

Department	Schedule	Position	Cost	Number
01 Gen Govt/22 Code Enforcement	Full-time	Clerk Typist I	(26,637)	(1)
01 General Government	Part-time	Secretary	4,617	1
03 Fire	Full-time	Firefighter	(13,051)	(1)
08 Highway	Full-time	Equipment Operator I	69,422	2
08 Highway	Full-time	Chief Inspector	(52,758)	(1)
08 Highway	Full-time	Foreman	(93,642)	(2)
09 Solid Waste Disposal	Part-time	Recycling Attendant	(27,821)	(2)
10 Sewer	Full-time	Sewer Inspector	49,911	1
12 Planning and Zoning	Full-time	Zoning Administrator	(45,495)	(1)
13 Parks and Recreation	Part-time	Information Aide	(4,344)	(1)
15 Library	Part-time	Librarian Aide	0	(1)
22 Code Enforcement	Part-time	Clerk Typist	4,882	1
22 Code Enforcement	Part-time	Building Inspector	(8,909)	(1)
24 Town Clerk/Tax Collector	Full-time	Account Clerk I	(29,200)	(1)
24 Town Clerk/Tax Collector	Part-time	Account Clerk II	15,804	1
Total			(155,241)	(6)

Capital Outlay

Transfers to capital reserve funds:

Fire	50,000
Property Revaluation	25,000
Ambulance	12,000
Highway	75,000
Landfill	100,000
Sewer	<u>150,000</u>
Total	412,000
Police cruisers – 3	40,836
Front-end loaders – 2 (Sewer buy-back agreement)	20,000
Wasserman Park improvements – water line to swimming pool and tennis court	16,000
Other items costing less than \$10,000	<u>24,108</u>
Total	512,942

Summary

	Actual 1990-91	Budget 1991-92	Proposed 1992-93	Increase (Decrease) Amount	%
Local Taxes					
Intergovernmental Revenues	6,733,006	6,827,040	6,973,977	146,937	2.15%
Licenses and Permits	1,157,125	1,015,608	1,038,243	22,635	2.23%
Charges For Services	1,691,396	1,787,015	1,721,046	(65,970)	-3.69%
Miscellaneous Revenues	2,931,403	3,068,406	3,218,689	150,283	4.90%
Other Financing Sources	875,719	682,777	605,427	(57,350)	-8.65%
Total	<u>2,071,760</u>	<u>2,042,850</u>	<u>1,032,351</u>	<u>(1,010,499)</u>	<u>-49.47%</u>
	16,460,408	15,404,696	14,590,732	(813,964)	-6.28%

Explanation of Decrease

	Budget 1991-92	Proposed 1992-93	Increase (Decrease)
Property tax:			
Appropriations	15,404,696	14,590,732	(813,964)
Other revenue sources	9,115,936	8,291,035	(824,901)
Property tax to be raised	6,288,760	6,289,697	10,937
Interest on delinquent taxes	550,200	625,200	75,000
Tax abatements and deedings	(469,870)	(406,870)	63,000
State revenue sharing	562,198	621,943	59,745
Depot Street river access grants	40,000	0	(40,000)
Building permits	100,000	47,000	(53,000)
General Fund administrative cost allocation to Solid Waste Disposal	60,816	0	(60,816)
Sewer rents	1,949,000	2,241,300	292,300
Landfill revenues	465,700	350,000	(115,700)
Insurance premium rebates	130,000	165,000	35,000
Sale of tax-deeded property	70,000	7,000	(63,000)
Sewer Fund surplus	1,353,287	503,988	(849,299)
Solid Waste Disposal Fund surplus	125,602	(50,000)	(175,602)
Other changes of less than \$25,000	<u>4,179,003</u>	<u>4,186,474</u>	<u>7,471</u>
Total	15,404,696	14,590,732	(813,964)

ANNUAL TOWN MEETING
MERRIMACK, NEW HAMPSHIRE
FIRST SESSION
MAY 14, 1991

Town Moderator Lynn Christensen opened the polls for voting at the Mastricola Middle School All-Purpose Room on Baboosic Lake Road, Merrimack, New Hampshire, at 8:00 A.M. She announced that absentee ballots would be processed throughout the day. Moderator Christensen closed the polls at 8:00 P.M. The following were elected:

1. TOWN OFFICES

Selectman (3 years)

Robert W. Brundige

Edward J. Silva

Trust Fund Trustee (3 years):

Robert S. Lessor

Library Trustee (3 years):

Margaret B. Hamm

Linda Theroux

Budget Committee (2 years)

Patricia L. Daniels

Budget Committee (3 years):

Christopher A. Ager

Michele Boutin

Peter M. Karam

Leonard C. Worster

2. SCHOOL DISTRICT OFFICES

School Board (3 years):

Kenneth R. Coleman

Robert E. Hamm

Planning & Building Committee (3 years):

Frances Tuttle

The following amendments to the town zoning ordinance were acted upon:

3. To amend Section 2 of the Ordinance, Section 2.02.1 (3.b.5) to provide that home occupation permits are personal to the owner of the premises or its occupant, and that the permit is not transferable to a new owner of the property or a new occupant of the property?

Yes 1,122

No 727

4. To amend Section 2, Permitted Home Occupations in the Residential District, Section 2.02.1 (3.b.6) by providing that family day care homes will be permitted as home occupations. This amendment will increase the number of children at family day care operations from six to nine, three of such children to be only on a part-time basis.

Yes 1,087

No 797

5. To amend Section 2, Special Exceptions in the Residential District, Section 2.02.1 (4.B) to provide that accessory apartments will be permitted by a special exception so long as the applicant meets the general special exception requirements set forth in 2.02.1 (4.A.a-d).

Yes 1,225

No 575

6. To amend Section 2, Special Exceptions in the District C, C-2 and District C-3 Industrial Zones, Sections 2.02.4 (3.c) and 2.02.5 (4.c) respectively, by providing that special exceptions in the Industrial Zones shall meet the general special exception requirements found in Section 2.02.1 (4.A.a-d).

Yes 1,107

No 522

7. To amend Section 2, Wetland Conservation District, Section 2.02.7.1 by amending the second paragraph thereof, to provide a reference to those other provisions of the Merrimack Zoning Ordinance that may provide additional restrictions other than the wetland requirements?

Yes 1,230

No 522

8. To amend Section 5 of the ordinance, Junkyards, Section 5.02 to 5.03, and adding a new Section 5.06. This amendment will require all junkyards licensed by the Board of Selectmen to provide for monitoring wells that will test for the presence of contamination to surface and subsurface waters, and to permit the town to enter onto junkyard sites for appropriate inspections and further to increase the yearly licensing fee for junkyards to \$125.00 per year and to permit the Town to require appropriate inspections of existing junkyards prior to the reissuance of

a junkyard license including the testing of surface and subsurface waters.

Yes 1,652

No 212

9. To amend Section 11 of the Building Code generally in order to adopt the following National Building Codes: the BOCA Basic Building Code, 1990 Edition, with the 1991 Supplement; the BOCA Basic Plumbing Code, 1990 Edition, with the 1991 Supplement; the NFPA Life Safety Code, 1988 Edition; the BOCA Basic Fire Prevention Code, 1990 Edition with the 1991 Supplement; the BOCA Basic National Mechanical Code, 1990 Edition with the 1991 Supplement; and the NFPA National Electrical Code, 1990 Edition.

Yes 1,359

No 304

10. To amend Section 11, BOCA Basic Building Code, Section 11.02, subsection 608.11, to provide that where a residence is separated from a garage by a breezeway there shall be fireproofing using 5/8 inch drywall, or its equivalent, where previously only 1/2 inch drywall was required.

Yes 1,120

No 657

11. To amend Section 11, BOCA Basic Building Code, Section 11.02, subsection 2700.1.1 to provide that aluminum or copper clad aluminum conductors will be permitted in the Town of Merrimack only for the service entrance to a structure, and between the main disconnect and the subpanel.

Yes 1,140

No 490

12. To amend Section 11.09, BOCA Basic National Plumbing Code, subsection P-403.2 to permit the use of polyvinyl chloride (PVC) plastic pipe (type DWV) for underground sanitary drains.

Yes 1,415

No 299

13. To amend Section 11.12, BOCA Basic Fire Prevention Code, subsection F-102.2, by deleting the requirement that the Chief of the Bureau of Fire Prevention survey each assembly, business, educational, industrial, health care, mercantile storage and residential occupancy.

Yes 851

No 899

14. To amend Section 13.02, Adoption and Amendments, to provide that the Planning Board can assign appropriate section numbers to the

Building Code as it deems appropriate provided that no substantive change shall be made as a result of such renumbering.

Yes 1,158

No 532

15. To amend Section 17, Signs, Section 17.02.30 and 17.06.15, to provide that temporary illuminated signs will be permitted in the Commercial and Industrial Districts.

Yes 1,010

No 770

16. To amend Section 17, Signs, Section 17.03, and permit holiday and special event signs in all zoning districts that are temporarily erected for civic, patriotic and religious holidays and for charitable, church or school events, subject to certain limitations concerning size, location and number per premise.

Yes 1,405

No 399

ANNUAL TOWN MEETING
TOWN OF MERRIMACK, NEW HAMPSHIRE
SECOND SESSION
MAY 16, 1991

The second session of the 1991 Annual Town Meeting convened at 7:05 P.M. in the All-Purpose Room of the Masticola Middle School on Baboosic Lake Road in said Merrimack, with Town Moderator Lynn Christensen presiding. The Reverend Patricia Henking of the Faith Episcopal Church gave the invocation. The Webelos Den #1 Colorguard led this meeting in the Pledge of Allegiance. Chairman of the Board of Selectmen Robert W. Brundige introduced the following town officials seated at the head table: Selectmen Kathy L. Wales, John M. Francis, Richard E. Dumont, outgoing Selectman John T. Mackey, who received a round of applause, and Selectman-elect Edward J. Silva; and Town Manager Daniel C. Ayer. Town Manager Dan Ayer introduced town attorney Laurence E. Kelly, Finance Administrator Robert T. Levan, Budget Committee Chairman Stanley Heinrich, Janusz Dambrowski and Ryszard Galazka, the local Polish officials who were visiting Merrimack this week, and Executive Assistant Patricia Blaisdell, all of whom were behind the head table, and the town department heads who were seated in the audience. The Budget Committee Chairman then introduced his committee members, who were seated on the floor. The Moderator announced the ground rules governing this town meeting, and proceeded to the warrant articles.

Article 17. To see if the town will vote to raise and appropriate the sum of fourteen million six hundred twenty-six thousand six hundred ninety-six (\$14,626,696.00) dollars for general town operations and charges. (See budget detail for more information) (Recommended by the Budget Committee)

Motion was made by Stanley Heinrich, seconded by Peter Karam, to approve this article as read. Linda Theroux inquired as to whether or not the landfill fees are included in this budget article. She was informed that they are not. She then asked about the increase in the part-time wages in the Landfill budget. Town Manager Ayer explained that only part-time help was budgeted for; no full time; this eliminates the expense of benefits, overtime, etc. School Board member Mike Lovejoy asked what the town manager's salary increase was. Stanley Heinrich replied 10%. Mr. Lovejoy pointed out that all other professionals in the school district are only taking a 4%

increase. Chairman Brundige then explained to Mr. Lovejoy the provisions of the town manager's contract. Selectman-elect Edward Silva then proposed an amendment to the motion. It was moved by Edward Silva and seconded by Selectman Francis, to reduce the operating budget by \$300,000.00, to \$14,326,696.00. Mr. Silva spoke to his motion, stating that if this amendment passes, that he would urge the School Board to take similar action with the School District budget. Tom Mahon asked where the money would be taken from. Mr. Silva replied that the Board of Selectmen will make that decision. Selectman Wales urged the voters to defeat this amendment, as the Governor has recently proposed cutting funds for retirement and aid to cities and towns. When asked how he arrived at the \$300,000 figure, Mr. Silva replied that it is a reasonable amount. Chuck Mower of Depot Street felt that the budget as proposed was a fair one, and challenged Mr. Silva to save \$300,000 out of it during the course of the year and return it to the taxpayers at the year's end. Selectman Wales used the welfare budget as an example of a state-mandated over-expenditure that the town will most certainly incur. Noah Mandell asked if town meeting form of government was still appropriate for Merrimack; called Mr. Silva's challenge a cheap shot, and compared his action to that of a budget czar or a dictator, and urged the voters to defeat the motion to amend. After a few more comments, the question was called on the amendment. The Moderator announced that she had received a request for a secret ballot vote on the amendment only. A recess was taken as the voting took place. Prior to the results of the voting being announced, Ryszard Galazka and Janusz Dambrowski were introduced to the audience and were presented with seals of the Town of Merrimack. They both said a few words expressing their gratitude for being able to observe our town meeting form of government, and thanked the townspeople for the great learning experience that they will take back to Poland. Ryszard and Janusz then received a rousing round of applause and a standing ovation. The Moderator then announced the results of the voting on the amendment to the motion, which was to reduce the operating budget by \$300,000, to \$14,326,696. Yes votes totalled 132; no votes totalled 159; amendment was defeated and so declared by the Moderator. An unidentified resident then moved to reduce \$9,000 for patriotic purposes to \$4,000. His motion was duly seconded. It was explained that this appropriation is for Memorial Day and July Fourth activities. The question was called and the amendment was defeated and so declared by the Moderator. The question on the original motion was called; motion carried and was so declared by the Moderator.

Article 18. To see if then own will vote to raise and appropriate the sum of fifty thousand dollars (\$50,000.00) for the purpose of developing a recreational area which will provide access to the Merrimack River in the area of Depot Street, contingent upon the successful application for and receipt of a matching grant of twenty-five thousand dollars (\$25,000.00) from the Federal Land and Water Conservation Fund, or act upon anything relative thereto. (Recommended by the Budget Committee)

A motion was made by Selectman Kathy Wales and was duly seconded, to approve this article as read. Selectman Wales then gave a brief explanation of the project, emphasizing the fact that the town has been approved for matching funds in the amount of \$25,000 from the state, and a \$15,000 donation from Anheuser-Busch, leaving the town with the balance of \$10,000 to be appropriated at this town meeting. Director of Public Works Chip Chesley also gave an explanation of how the project would proceed. Dave Thompsen, member of the Conservation Commission, urged support for this project, asking the voters to keep in mind that our town is named after the river, yet we don't even have access to it. Fire Chief Charles Hall supported the project from a safety standpoint; people are going to be out on the river anyway, and if a rescue is necessary, a good river access is essential. Conservation Commission Chairman Cathy Doyle also urged the voters to support this article, and called for the question. Motion carried in the affirmative and was so declared.

Article 19. To see if the town will vote to raise and appropriate the sum of eighteen thousand (\$18,000.00) dollars for improvements to the Adult Community Center, or act on anything relative thereto. (By petition) (Recommended by the Budget Committee)

A motion was made by John O'Leary and seconded by Ed Marcinkowski, to approve this article as read. Mr. O'Leary then spoke to his motion. He stated that the windows need to be replaced, vinyl siding is desired, and the roof is leaking and needs repairs. He added that the prices for this type of work are good right now. The question was called and the motion carried in the affirmative.

Article 20. To see if the town will vote to raise and appropriate the sum of sixty thousand dollars (\$60,000.00) for the purpose of replacing and upgrading approximately 1,200 feet of sewer line on Continental Boulevard and to authorize the withdrawal of said amount from the Sewer Fund surplus or to act upon anything relative thereto. (Recommended by the Budget Committee)

A motion was made by Selectman Richard Dumont, and seconded by Selectman Robert Brundige, to approve this article as read. Selectman Dumont yielded the floor to Public Works Director Chip Chesley who briefly explained that the purpose of this article is to upgrade part of the sewer line to support industrial users, and it will have no impact on the tax rate. There being no questions from the voters, the question was called and the motion carried in the affirmative and was so declared.

Article 21. To see if the town will vote to amend the Merrimack Wastewater Treatment Facility Capital Reserve Fund established at the 1977 Annual Town Meeting, Article 29, by eliminating any restriction on annual contributions to said Capital Reserve Fund, or upon any cumulative amount permitted to be held in said Capital Reserve Fund; and to raise and appropriate six hundred fifty thousand dollars (\$650,000.00) to be added to the Merrimack Wastewater Treatment Facility Capital Reserve Fund and to authorize the withdrawal of said amount from the Sewer Fund surplus and to designate the Board of Selectmen as Agents to expend; and to act upon anything relative thereto. (Recommended by the Budget Committee)

A motion was made by Selectman Brundige and seconded by Selectman Dumont, to approve this article as read. Selectman Brundige yielded the floor to Town Manager Dan Ayer, who explained that this article eliminates the limits that were established in 1977, noting that no other capital reserve funds in town have such limits imposed on them. Linda Theroux expressed concern with having no limit on annual contributions. Evelyn Faichney wondered why such a large surplus existed. Manuel Granchelli felt that the surplus should be used to extend sewers throughout the town. George Bruno agreed. At this point, the Town Manager very briefly explained the preliminary plans for a special town meeting in October that would accomplish town wide sewer extensions. The question was called and the motion carried in the affirmative.

Article 22. To see if the town will vote to raise and appropriate the sum of sixty four thousand (\$64,000.00) for the purpose of bringing Jebb Road into compliance with current town standards so that it can be accepted as a town road, or act upon anything relative thereto. (By petition) (Not recommended by the Budget Committee)

A motion was made by the petitioner, Stanley Philbrook, and was duly seconded, to pass over Article 22. The Moderator stated that this means that this money will not be appropriated and that there will be no further discussion on it. The question was called and the motion carried.

Article 23. To see if the town will vote to amend Chapter 138 of the Code of the Town of Merrimack entitled “Solid Waste Facility.” The following, amendment shall replace the existing Section 138-4. Fees, Sections A and D, in their entirety.

138-4. Fees.

A. Household solid waste generated within the geographic limits of the town may be deposited at the facility after payment of such fees established by the Board of Selectmen, and in accordance with the provisions of this ordinance, as it may be amended from time to time, provided that:

1. Refuse is hauled in a private (not for hire) vehicle, having a net legal load limit of 1,000 pounds or less. Unless the individual can demonstrate to the satisfaction of the facility attendants that the waste is entirely from his own household residence;
2. Refuse is properly separated and deposited in designated areas; and
3. A decal, available from the Town Clerk and the Facility displayed conspicuously.

Further, that portion of solid waste that may be recycled may be deposited at the Merrimack Recycling Facility free of charge, provided that the material is deposited in accord with the rules and regulations of the Merrimack Recycling Facility, and requirements of the permit issued by the New Hampshire Department of Environmental Services for the Merrimack Recycling Facility.

D. The Board of Selectmen of the Town of Merrimack shall have the authority to revise the fees charged per ton, per trip, or by such other means they should deem fit, including the authority to charge and impose fees for the disposal of solid waste requiring special handling. Before the adoption of any such revised fee schedule or before the imposition of fee collection for the special handling of certain materials, the selectmen shall hold a public hearing, and they shall publish a notice of any fee increase in a newspaper of general circulation in the town at least thirty days prior to the implementation of any increase or implementation of a new fee schedule for the special handling of certain materials.

A motion was made by Selectman Wales, seconded by Selectmen Brundige and Dumont, to approve this article as read. Selectman Wales spoke to her motion, stating that the solid waste facility is a special revenue fund, and while we are no longer filling the landfill at the past rate, nor are we generating the revenues. Presently, only the commercial haulers are paying for the services of the landfill, and we need to save these monies for closure. We need to collect these fees now, or impact the tax rate at the time of closure, to the tune of five million dollars. A motion to amend was made by Stanley Heinrich, seconded by Edward Silva, to eliminate paragraph A in its entirety, and to add to paragraph D, second line, after the word “charged”, the words “commercial customers.” Mr. Heinrich spoke to his motion, referring to the proposed residential fees as “more tolls in Merrimack.” Linda Theroux stated that she agreed with Mr. Heinrich’s remark, but made sure that John Gibson was credited as the originator of this clever comparison, as he had used the phrase in his speech on Candidates Night, as he was a candidate for selectman. Noah Mandell urged support for the amendment. Selectman Dumont pointed out that the Board of Selectmen already has the power to raise the fee for commercial haulers. Chris Ager urged support for the amendment. Mr. Heinrich pointed out that eliminating (the proposed) paragraph A will bring the ordinance back to what it was. Selectman Wales emphasized that residents will not be required to pay any fees to use the recycling facility. Selectman Brundige stated that right now, the only people who live in Merrimack that pay fees are those who use commercial haulers, and the aim here is to be fair. Dennis Maglio stated that the reason that people use commercial haulers is because they don’t want to go to the dump, and that should not have any bearing on this at all. Mike Lovejoy expressed support for the amendment, and asked the Board what they are doing to entice commercial haulers to recycle. The question was called on the amendment, and it carried in the affirmative and was so declared. The question was called on the motion as amended, and it carried in the affirmative and was so declared.

Article 24. To see if the town will vote to authorize the selectmen to borrow money in anticipation of taxes for the fiscal year or to take any other action relative thereto.

A motion was made by Selectman Brundige and duly seconded, to approve this article as read. Selectman Brundige explained that this article appears on the warrant every year, as an annual housekeeping item that must be authorized by town meeting. There being no questions from the voters, the question was called and the motion carried in the affirmative.

Article 25. To see if the town will vote to authorize the selectmen to apply for, receive and expend federal or state grants which may become available during the course of the year, and also to accept and expend monies from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money, provided: (1) that such grants and other monies do not require the expenditure of other town funds; (2) that a public hearing is held by the selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95-b.

A motion was made by Selectman Dumont and seconded by Selectman Brundige, to approve this article as read. Town Manager Dan Ayer explained that this too is an annual housekeeping article that the voters must approve each year, to authorize the selectmen to accept unanticipated funds from grants and donations. The question was called and the motion carried in the affirmative and was so declared.

Article 26. To see if the town will vote pursuant to N.H. RSA 80:80 to authorize the Board of Selectmen to retain for public use or to sell, either by private sale to the previous owner from which title was obtained through the Tax Collector's Deed or public auction, and for such price and upon such terms as in their judgment may seem best, any real estate or interest therein, to which the town has obtained or shall obtain title by Tax Collector's Deed for the nonpayment of taxes, and further that during the period when title to said property shall be held by the Town, that the Selectmen be given authority to rent, use or administer the same as in their judgment may seem best. This vote shall supersede any previous votes of the town inconsistent with the powers conferred herein, and shall remain in full force and effect until rescinded by future action of the town meeting, or to take any other action in relation thereto.

A motion was made by Selectman Francis and seconded by Selectman Dumont to approve this article as read. Town Manager Dan Ayer explained that this article reflects a technical change in the present tax lien process. Town attorney Larry Kelly added that this change merely updates the language. The question was called and the motion carried in the affirmative and was so declared.

Article 27. To see if the town will vote to authorize the Selectmen to participate in the State Revolving Loan Fund (SRF) Program RSA 486:14

(formerly 149-B:12) established for the purpose of funding sewerage facilities and related projects; funding for which will be requested at future town meetings, either special or annual, or to act upon anything relative thereto.

A motion was made by Selectman Wales and seconded by Selectman Brundige to approve this article as read. Selectman Wales explained that this is a loan fund established by the State of New Hampshire, that offers to towns and cities the option to borrow money at greatly reduced rates for sewer extensions. She further explained the current plans for a townwide sewer extension project which include public workshops, hearings and meetings, all of which will culminate in a special town meeting in the fall. The question was called and the motion carried in the affirmative and was so declared.

Article 28. To see if the town will vote to request the Congress of the United States to propose an amendment of the United States Constitution, for ratification by the states, specifying that Congress and the states shall have the power to prohibit the physical desecration of the flag of the United States. (By petition)

A motion was made by Bob L'Heureux and was duly seconded, to approve this article as read. Mr. L'Heureux urged passage, as he felt it should be illegal to desecrate the flag. Anita Memos felt that this article should be passed over, as the U.S. Congress must have a lot better and more important issues to deal with. Norm Phillips spoke against the article. Chris Ager said he would prefer that this question not be asked. Manny Granchelli cautioned the voters that they are opening a can of worms with this one. Dennis Fields urged passage. Linda Theroux did not think this was a question of patriotism; it is a question of what the flag stands for. Norma Coker urged support. Dave Fraser felt that a law would only become fodder for the lawyers. Nancy Richard-Stower called it an assault on our free speech. A motion was made to call the question; the motion carried. The Moderator announced that a petition has been received for a secret ballot vote on this article. After everyone who wished to vote had done so, the votes were counted and the results announced as follows: Yes votes 74; no votes 157. The article was defeated and so declared.

This 1991 Annual Town Meeting adjourned at 10:05 P.M.

PEARSON & WALLACE,

→PRACTICAL←

UNDERTAKERS AND EMBALMERS

OPPOSITE POST OFFICE,

HANOVER STREET, * MANCHESTER, N. H.



↔ *Keep the Largest Assortment* ↔

—OF—

COFFINS, CASKETS, ROBES

—AND—

UNDERTAKER'S MATERIALS

To be found in the city.

We Deliver our Goods in adjoining towns Free of Charge.

↪ Orders by Telephone or Telegraph attended to promptly. ↩

Can be found at our Rooms all Hours
of the Day or Night.

M. O. PEARSON.

F. L. WALLACE.

Reprinted from the 1886 Annual Report of the
Town of Merrimack.

TOWN OFFICERS

REPRESENTATIVES TO THE GENERAL COURT

Frederick Ahrens
Leon Calawa Jr.
Emma Dodge

Dennis Fields
Robert Kelley
Robert L'Heureux

Finlay Rothhaus

BOARD OF SELECTMEN

Richard E. Dumont, Chairman
John M. Francis
Kathy L. Wales
Robert W. Brundige
Edward J. Silva
Leonard C. Worster

Term expires 1992
Term expires 1992
Term expires 1993*
Term expires 1994
Term expires 1994
Term expires 1992**

* Resigned 10/31/91

** Appointed until May 1992 town meeting

TOWN MANAGER

Daniel C. Ayer

EXECUTIVE ASSISTANT

Patricia A. Blaisdell

ADMINISTRATIVE SERVICES OFFICER

James C. Pitts

FINANCE ADMINISTRATOR

Robert T. Levan

MODERATOR

Lynn Christensen

TOWN TREASURER

Jean G. Weston

TOWN CLERK-TAX COLLECTOR

Robert R. Morrill

DEPUTY TOWN CLERK-TAX COLLECTOR

Betty J. Spence

— **ASSESSOR** —

Dominic S. D'Antoni

— **PLANNING DIRECTOR** —

Charles F. Watson

— **ZONING ADMINISTRATOR** —

Michael A. Yeomans

— **ACTING CODE ENFORCEMENT OFFICER** —

Joseph M. Comer

— **HEALTH OFFICER** —

Nancy E. Bailey

— **CHIEF OF POLICER** —

Joseph R. Devine

— **DEPUTY CHIEF OF POLICE** —

William F. Mulligan

— **COMMUNICATIONS SUPERVISOR** —

Paul J. Bolieau

— **FIRE CHIEF** —

Charles Q. Hall

— **ASSISTANT FIRE CHIEF** —

Joseph M. Comer

— **AMBULANCE DIRECTOR** —

Norman V. Carr

— **EMERGENCY MANAGEMENT DIRECTOR** —

Tony Pellegrino

— **LIBRARY DIRECTOR** —

Margaret E. Marshall

— **DIRECTOR OF PUBLIC WORKS** —

Earle M. Chesley, III

— **ASSISTANT DIRECTOR OF PUBLIC WORKS** —

John M. Starkey

———— **ASSISTANT DIRECTOR OF PUBLIC WORKS - WWTF** ————

Larry R. Spencer

———— **HIGHWAY SUPERINTENDENT** ————

Bruce W. Moreau

———— **BUILDINGS & GROUNDS MAINTENANCE** ————

Philip F. Meschino

———— **EQUIPMENT MAINTENANCE** ————

Rossiter R. Holt Jr.

———— **LANDFILL SUPERINTENDENT** ————

Boyd E. Trask

———— **BALLOT INSPECTORS** ————

(Terms expire November 1992)

Democrat

Peggy Dwyer
Anne Goodridge
Mary Moriarty
Joseph Morton
Ruth Morton

Republican

David L. Christensen
Yvonne Hinckley
Fern Jones
Doris McIntire
Janet McKenna
Lucy Webster

———— **BUDGET COMMITTEE** ————

Peter Karam, Chairman	Term expires 1991
Stanley Heinrich	Term expires 1993
Michele Boutin	Term expires 1994
Patricia Daniels	Term expires 1993
Christopher Ager	Term expires 1994
Leonard Worster	Term expires 1994*
Robert Milligan	Term expires 1992
Robert Blaisdell	Term expires 1992
Brad Davidson	Term expires 1992**
William Barry	Term expires 1992
Brenda Grady	Term expires 1992
Valerie Walsh	Term expires 1992***
Mitch Twardosky	Term expires 1992
George Fitch	Term expires 1993****
Tom Mahon	Term expires 1991

Daniel Murray	Term expires 1993
Lon Woods	Term expires 1993
Edward J. Silva	Ex officio member*****
Leonard Worster	Ex officio member
Ken Coleman	Ex officio member
Valerie Walsh	Ex officio member
Rita Carlton	Secretary

* Resigned 11/5/91; replaced by Robert Milligan until 1992 town meeting

** Resigned 8/25/91; replaced by William Barry until 1992 town meeting

*** Resigned 3/27/91; replaced by Mitch Twardosky until 1992 town meeting

**** Resigned 3/18/91; replaced by Tom Mahon until 1991 town meeting

***** Resigned 11/5/91; replaced by Leonard Worster as ex officio member

———— CONSERVATION COMMISSION ————

Catherine Doyle, Chairman	Term expires 1993
Ted Parmenter, Vice Chairman	Term expires 1991
Tim Dutton	Term expires 1991
Brenda Grady	Term expires 1991
Walter Quist	Term expires 1993
Eber Currier	Term expires 1993
Robert Siena	Term expires 1993
Rodney Buckley	Term expires 1994
Kathy Wales	Ex officio member*
Richard Dumont	Ex officio member

* Resigned 10/31/91

———— DISTRICT COURT ————

Charles Morrill	Justice
Gregory Michael	Special Justice
Lynn Killkelley	Clerk
Jane Ruder	Deputy Clerk
Maureen Murphy	Account Clerk
Phyllis Lottinger	Court Assistant II
Conrad Thibeault	Bailiff

———— **FOREST FIRE WARDEN AND** ————

DEPUTY FIRE WARDENS

Clarence P. Worster, Warden
Joseph Comer
Charles Hall
James Hall
Normand Pepin

Perley Rogers
Dennis Smith
Robert Soucy
Howard Young

———— **HIGHWAY SAFETY COMMITTEE** ————

Joseph Devine, Chairman
Roger Bellemore
Norman Carr
Joseph Comer
Charles Hall
Rossiter Holt Jr.
Robert L'Heureux

Robert Mansperger
Bruce Moreau
William Mulligan
Tony Pellegrino
Norman Peppin
Richard Todd
Robert Brundige

———— **MERRIMACK HISTORIC DISTRICT COMMISSION**

David MacKenzie
Jan Schneider
Robert Brundige
Douglas Dickinson Jr., Chairman
Vesta Stenta
Helen Lambard, Alternate
Andrea Fagan, Alternate
Robin E. Stains, Alternate

Term expires 1992
Term expires 1992
Term expires 1992
Term expires 1993
Term expires 1993
Term expires 1992
Term expires 1993
Term expires 1993*

* Resigned 10/23/91

———— **LIBRARY TRUSTEES** ————

Margaret Hamm
Linda Theroux
Patricia Heinrich
Ellen Dube
Christine Mauser

Term expires 1994
Term expires 1994
Term expires 1992
Term expires 1993
Term expires 1993

———— **PARKS AND RECREATION COMMITTEE** ————

Joseph Martel, Chairman
Dru Movizzo, Vice Chairman
Laura Jaynes, Secretary
Philip Dube
C. B. deVogel Jr.

Term expires 1993
Term expires 1992
Term expires 1993
Term expires 1994
Term expires 1994

Michael Lindsay	Term expires 1994
Diane Pearce	Term expires 1994
Oscar Decato	Term expires 1992
Gene Bernier	Term expires 1993
John Francis	Ex officio member
Robert Hamm	Ex officio member
David Orleans	MYA Representative

PLANNING BOARD

Nelson Disco, Chairman	Term expires 1993
Richard Barry	Term expires 1994
David Christensen	Term expires 1994
Robert Boisvert	Term expires 1994
John Segedy	Term expires 1992
Arthur Gagnon	Term expires 1993
Edward J. Silva	Ex officio member

SUPERVISORS OF THE CHECKLIST

Helen Ahrens	Term expires 1992
Donald Botsch	Term expires 1994
Ruth Liberty	Term expires 1996

TUSTEES OF THE TRUST FUNDS

Robert Lessor	Term expires 1994
David Johnsen	Term expires 1992
David Christensen	Term expires 1993

ZONING BOARD OF ADJUSTMENT

LeaAnne Sarette, Chairman	Term expires 1994
James Bedard	Term expires 1994
Charles Roberts	Term expires 1994
Bruce Nightingale	Term expires 1993
Chester Porembski	Term expires 1993
Cynthia Howe, Alternate	Term expires 1994
Lon Woods, Alternate	Term expires 1992
David Sturm, Alternnate	Term expires 1994

===== MERRIMACK AMBULANCE RESCUE SERVICE =====

1991 ANNUAL REPORT

To the Honorable Board of Selectmen and the citizens of Merrimack, I herewith submit my report for the year 1991.

———— ORGANIZATION ————

Director	Norman Carr, PA-C
Ambulance Officer	Eric Damon, EMT-I
Assistant Ambulance Officer	Michael Barb, PA-C
Training Officer	Francine Dupuis, EMT-P
Secretary/P.I. Officer	Craig Peterson, EMT-I

In 1991 your ambulance service responded to 860 requests for emergency medical aid. This reflects a slight increase over 1990 requests, however the number of calls has shown only minor annual fluctuations since 1986.

New emphasis has been placed on the skill level of services provided during this time of stable demand. Individual and organizational commitment to the best pre-hospital emergency care possible have resulted in 60% of M.A.R.S. personel being trained and certified in advanced life saving skills during 1991. These skilled individuals, staffing intensive care equipped ambulances, are now on scene in an average of 5 minutes. On-scene time averages 16 minutes during which basic life support and advanced procedures are initiated simultaneously assuring safe and efficient transfer to appropriate medical care in a more timely fashion. 28% of calls involved A.L.S. care and procedures in 1991, compared to 25% in 1990.

The M.A.R.S. membership has been at full force for most of 1991. This translated to 30 dedicated volunteers who augmented the town employee staff. Each volunteer donated an average of 1092 hours of duty time which would otherwise cost \$8,648.64 each in salary alone.

The M.A.R.S. Auxiliary maintained their commitment to financial support for equipment, training and social activities in 1991. Auxiliary funds assured that the two new ambulances had updated equipment, training videos were procured, volunteers proudly wore new uniform items, social diversions were accomplished and the service was represented by a softball team who had a winning record. We are deeply grateful for the M.A.R.S. Auxiliary and for the businesses and individuals who support us through the auxiliary.

Your ambulance service is able to accomplish its mission only through the dedicated back-up of the Fire Department, Police Dept., Communications Center, and Vehicle Maintenance Divisions. We thank each for always being there to get the job done.

1991

ACTIVE M.A.R.S. MEMBERS

M. Ansdell, EMT-I	F. Dupuis, EMT-P	D. Nickerson, EMT-P
P. Ansdell, MD	A. Flint, EMT-A	C. Peterson, EMT-I
T. Arnold, EMT-A	J. Friedrichs, EMT-A	K. Peterson, EMT-I
C. Bachand, YO	B. Gleason, EMT-P	C. Porembski, YO
M. Bachand, EMT-A	S. Heinrich, EMT-D	J. Roberts, EMT-D
M. Barb, PA-C	D. Hodgkins, EMT-A	W. Shack, EMT-A
D. Bertrand, EMT-P	T. Hutchinson, YO	P. Traurig, EMT-A
B. Burns, YO	K. Joki, EMT-I	S. Traurig, CPR
N. Carr, PA-C	J. Kaveckas, YO	D. Waris, EMT-A
A. Chaput, EMT-I	C. Lasker, EMT-A	D. Wrobel, EMT-D
E. Damon, EMT-I	C. Lasker, EMT-A	
R. Dunn, EMT-A	R. Leahy, EMT-D	

Respectfully submitted,
Norman V. Carr, PA-C
Ambulance Director

ASSESSING DEPARTMENT

1991 ANNUAL REPORT

The period January 1, 1991 through December 31, 1991 proved to be a busy year for the Assessing Department.

The changeover from the Poise System (software program) to the Univers System (equalized software program), and running in tandem with the newly installed Tax Collector's Unisys System, has been completed.

The Merrimack real estate market values have declined during the last year. Many concerned property owners have inquired as to how this affects our 1989 equalization update of all properties. A letter from Commissioner Stanley R. Arnold, dated May 1, 1991, stated: "The fact that property taxes may be considered to be "too high" is not appealable since the amount of money needed to fund local government operations is determined by the local legislative bodies through the budget process. Generally, there must be either an error in the assessment of your property or the assessment must not be proportional to other property within your municipality in order to qualify for an abatement. . . . What's more important is that the assessments are proportional, so that each property owner bears their fair share of the property tax burden based upon the value of their property." The Assessing Department will maintain and use the April 1, 1989 tax base as the common yardstick to assessment equity.

In summary, I believe we can agree that property values are in a constant state of flux. A review of real estate history since the 1930's clearly shows that the property values will rebound in the not too distant future.

The Assessing Department mourns the recent loss of Jean H. Geiger who passed away on October 24, 1991. Her knowledge, wit and comradeship will be missed by all. Jean worked in the Assessing Department for thirteen years.

Much too often, individuals working behind the scenes, never receive proper recognition for their extraordinary efforts and dedication to their jobs. The office staff of Anne L. Whitney, Barbara A. Condon, and Cathy A. Orff have continued to serve all Merrimack's citizens in a friendly and courteous manner.

Respectfully submitted,
Dominic S. D'Antoni
Assessor

CABLE TV ADVISORY COMMITTEE

1991 ANNUAL REPORT

Aletheia Fischer	Chairperson
Arthur Berlin	Co-chair
Patricia Daniels	Member
Wendy Higgins	Member
Philip Hunt	Member
William Parkin	Member
James Pitts	Member
Mary Jo Roberts	Member
Craig Showers	Member
Edward Silva	Member
Lloyd Tate	Member

The Merrimack Cable TV Advisory Committee was formed in late 1991, for the purpose of increasing citizen input into the formulation of cable tv policy and in the resolution of problems associated with cable television service in the town.

The committee recognizes that existing law prohibits the town from influencing the rates charged by the cable company, and from controlling its chosen programming. However, the committee believes that it can be very effective in improving Merrimack's cable service in other areas. Initially, the committee has chosen to focus on the renewal process of the franchise agreement which expires in 1997. One goal for the renewal process is to establish more locally originated programming capabilities; another is to identify possible ways to improve the existing services.

The members are soliciting recommendations from residents as to how the committee might best serve the town. Anyone having suggestions or comments may write to the committee in care of Town Hall, P.O. Box 940, or they may call the Selectmen's office at 424-2331 to leave a message for the committee.

CODE ENFORCEMENT DIVISION

1991 ANNUAL REPORT

This past year has been one of change for the department. In April, Maurice Cote retired as Code Enforcement Officer and the department became a division of the Fire Department. The transition has worked well and should continue to do so in the future. The merger with the Fire Department has allowed cross training, and inspectors have attended meetings and seminars to increase their skills.

Permits issued for 1991 were up slightly from the previous year, numbering 777, showing a slow but steady increase over the past three years. Total valuation was \$8,177,640. and Building Permit Fees collected were \$54,632.

With the dedication of the members of this Department Merrimack can be assured the continued protection of the public health, safety and welfare. These members include Assistant Building Inspector George Couture, Fire Inspector Charles Chalk, Office Manager Sally Raymond and Lena Cook.

I also want to thank the members of the Planning and Zoning Department for their support in the past year.

Respectfully,
Joseph M Comer,
Assistant Fire Chief/
Code Enforcement Officer

PERMITS ISSUED 1991

Single Family Dwellings	39
Residential Garages and Carports	43
Additions to Single Family	335
Commercial Buildings	2
Additions to Commercial	46
Industrial Buildings	2
Additions to Industrial Buildings	11
Swimming Pools	38
Miscellaneous Permits (electrical, plumbing, TV Dishes, temporary trailers, etc.)	139
Demolitions (barns, sheds, garages, houses, warehouse, etc.)	13

Oil Burners	30
Storage Tanks	4
Septic Systems (new and repairs)	72
Signs	47

————— STATISTICS —————

Incoming phone calls	10,414
Persons assisted at counter	9,399
Inspections requested	1,592
Inspections performed	1,817

YEAR	BUILDING PERMITS ISSUED	SINGLE FAMILY
1986	978	103
1987	987	117
1988	881	103
1989	711	56
1990	733	62
1991	777	53

1991 ANNUAL REPORT

This past year was a year of many opportunities for the Commission. We were selected by the Nashua Regional Planning Commission and the New Hampshire Audubon Society to participate in a pilot wetlands inventory project utilizing the "New Hampshire Wetlands Evaluation Method". This method was designed to compare functional values of wetlands and better aid communities in land use decisions as they relate to wetlands. Having already begun the preliminary work for the wetlands inventory, the Commission was a step ahead. With the assistance of the Audubon Society and NRPC, we quickly formed a project team of twelve volunteers, whom we are very grateful to, and held several training sessions. The project teams have begun delineating watersheds and gathering pertinent information, and are scheduled to visit wetland areas this summer. The project is expected to be completed this winter.

Our program to increase the Wood Duck population in Merrimack proceeded ahead this year and we are proud to say that we now have 20 Wood Duck boxes placed throughout town. The Commission would like to extend their appreciation to Merrimack resident Robert Ferguson for volunteering his time and talents to build this year's supply of Wood Duck boxes. Without his thoughtfulness and care we would not have been able to complete this project so soon. Another thank you goes to the boy scouts of Troop 424 who have volunteered their time to monitor the boxes each season to determine the level of activity.

Interest this past year from concerned citizens of Horseshoe Pond resulted in adding Horseshoe Pond to the Lay Lakes Monitoring program. Three of our town's important water bodies are now being monitored. Baboosic Lake and Naticook Lake have been part of this program for several years now.

We reviewed five applications for dredge and fill permits this year, down considerably from previous years. All were approved, but modified to some degree to minimize impact to the wetlands. We investigated four violations and fines were imposed on two by the State Wetlands Board. In addition, we sponsored two students to attend Conservation Camp, and co-sponsored four canoe trips, three on the Merrimack River and our first on the Souhegan River. The Commission also joined two newly formed committees this year: the Solid Waste Advisory Committee and the Wasserman Park Master Plan Committee.

Despite the torrential rains and high winds about 200 people came out to participate in our annual Earth Day event held at Wasserman Park. A warm thanks to a special group of people officially known as the Merrimack Earth Day committee, and all those who helped out and joined in to “make a difference”.

The Heritage Trail Committee, a subcommittee of the Conservation Commission, was hard at work again this year. The committee, chaired by Dave Thompson, mapped out a diverse walking trail linking the town’s historical sites, greenspace and cultural facilities as a proposed route. The committee also sponsored many walks along the route throughout the year and has been active in reaching out to inform the community about this important project.

We were saddened to learn that Kathy Wales was stepping down from the Commission to move out of state. Kathy was indeed an individual dedicated and committed to conservation, and we all miss her. Dave Thompson also stepped down from the Commission this year. We extend our thanks to him for all his time and efforts. We welcomed Rod Buckley as a full time member, Bob Siena as an alternate and Dick Dumont as our Selectmen’s representative. And we thank the staff for their dedication and service.

This year was a significant year for the Commission in terms of citizen participation and we would again like to thank all of you who have, and continue to volunteer your time to protect our town’s natural resources. We look forward to seeing more new faces in the coming year.

Respectfully submitted,
Catherine Doyle

———— **MEMBERS OF THE BOARD** ————

Catherine Doyle, Chairwoman

Ted Parmenter, Vice Chairman

Rod Buckley

Eber Currier

Tim Dutton

Brenda Grady

Walt Quist

Bob Siena, Alternate

Dick Dumont, Selectmen’s Representative

MERRIMACK FIRE DEPARTMENT

1991 ANNUAL REPORT

To the Honorable Board of Selectmen and the Citizens of Merrimack, I herewith submit my report of the activities of your Fire Department for the period from January 1, 1991 through December 31, 1991.

The year 1991 again has been an exciting year for your Fire Department. Fire Department incidents are up about 10% over last year and the dollar loss is significantly higher than last years total. The loss increase is mostly due to one or two very high dollar loss fires during the last 12 months.

This year marks the first retirement of a career firefighter. Captain R. Paul Soucy was the first firefighter hired in November of 1971. Paul has successfully completed twenty years of service with the Department and is expecting to retire effective December 29, 1991. (Congratulations Paul!)

Fire prevention continues to be our top priority and this year we were able to obtain a new fire prevention tool, the robotic Fire Truck called "Freddie" the Fire Truck. "Freddie" has been a big hit with school children and has proven to be an excellent teaching tool bringing the fire prevention message to our future citizens.

Assistant Chief Joseph Comer has taken on additional duties as Code Enforcement Officer, and the Building Department has now become a division of the Fire Department. Responsibilities have increased for all the staff but so far it is working very well.

Fire Inspector Charles Chalk has stepped in and done a fine job of keeping up with all the inspections and fire prevention programs. Again this year our school programs were enhanced by the participation of many of our firefighters.

Training: Our training officer, Deputy Howard Young has run many training programs during the year. Ten of our firefighters have attained the grade of Level III. Most of our career firefighters are now certified at this level. All of our call firefighters have completed their training and are now certified Level I. We have also provided several training programs for the Officers in Leadership and Management. The major project for the Training Division was the training and implementation of an incident command system. We are still working the kinks out of this fire management system.

New Equipment: During the year we have placed two new units into service. Our new pickup is being used by the Maintenance Division. The 1988 pickup is now being used as a utility truck with a Forestry Skid Unit. It provides a very reliable brush and grass fire unit in season and a big help in picking up hose in cold weather. The new 1500 gallon per minute pumper has just been placed in service and the new completely enclosed cab provides more protection for our firefighters. We have also completely refurbished our 1977 Mack with a new body and enclosed cab. This unit is also working very well and provides a safer ride for our firefighters.

Our equipment is now in very good shape and we are looking forward to replacing our old unit in 93-94 fiscal year. The plan will be to replace the 1960 American Lafrance/International with a 4 door international cab and chassis commercial fire pumper. This unit will be less expensive than purchasing another custom pumper. This new pumper will likely be stationed in the Reeds Ferry Station.

Maintenance: Our mechanic Gary Woodward continues to do a fine job of preventive maintenance on our equipment.

Communications: 911 is working very well on the portion of town covered by this service. We all look forward to the day when enhanced 911 will be activated for all however, many obstacles must be overcome before this service is available. Many thanks to the Dispatch Center and Paul Bolieau for the fine job of operating our Emergency Communications Center.

Firefighter News: Annually the V.F.W. presents an award for the firefighter of the year. This years recipient firefighter Trepaney received the award for helping to save a life in the quick response to a heart attack victim successfully performing C.P.R.. Our local is to be commended for the fine job they have done providing cardio pulmonary resuscitation classes to the public. The local has five members who are CPR instructors. They also provide support to the community by giving scholarships to Merrimack High School graduates, supporting the MDA and this year they gave out twenty-five food baskets to the needy during Thanksgiving.

In summary the year 1991 has been a very satisfying experience for your Fire Department. We wish to thank all the people who have helped keep this a safe and sane year in our Town.

Special thanks to all the department personnel both call and career for their dedication to duty. A fond farewell to Fay Nephew the department secretary for the past 6 years who has moved on to new endeavors out of state and a welcome to Cathy Nadeau who has filled the void admirably. I also welcome the new division of Code Enforcement to the Fire Department. Code Enforcement remains an integral ingredient in the success of a good fire safety record.

Our Ambulance Division continues to do an outstanding work in the field of emergency medical under the direction of Director, Norman Carr.

We in Merrimack are very fortunate to have departments who work very close together, General Government, Police, Ambulance, Highway and all the departments in town. The Fire Department thanks you for your continued cooperation.

In closing I wish to thank the town and its citizens for your support which helps provide a fire safe environment, and for your assistance in times of need.

Respectfully submitted,
Charles Q. Hall, Chief
Merrimack Fire Department

1991 FIRE ACTIVITY REPORT

Structure Fire	68
Emergency Medical	249
Arching, Shorted Elec.	69
Assist Police	52
System Malfunction	160
Smoke Scare	67
Lock-Out	46
Unintentional Alarms	112
Vehicle Fire	20
Hazardous Condition/Standby	8
Trees, brush, grass fire	47
Type of situation Found Undetermined	20
Spill Leak/No Ignition	24
Power Line Down	31
Unauthorized Burning	19
Cover Assignment	12
Good Intent Call Not Classified	17
Malicious, Mischievous false	15
Refuse Fire	7
Explosion, no after-fire	4
Lock-In	5
Extrication	5
Service Call not classified above	15
Controlled Burning	21
Excessive Heat	3
Water Evacuation	7
Steam, other gas mistaken for	7
Steam Rupture	2
Outside of Structure Fire	7
Rescue not Classified above	1
Chemical Emergency	3
False Call Not Classified	2
Overpressure Rupture	1
Smoke, Odor Removal	2
Type of Situation Found not classified	6
Animal Rescue	2
Air, Gas Rupture	3
Search	4
Wrong Location	1
Vicinity Alarm	1
Miscellaneous Incidents	5
<i>Total:</i>	<u>1,150</u>

NOTE: Structure fires include any fire inside a structure including chimney fires.

Fire Loss for the year was \$472,308.

INSPECTIONS

Industrial/Commercial	187
Oil Burner Permits	48
Wood/Coal Stoves	26
Certificate of Occupancy	76
Assembly Permits	35
In-Service Inspections	12
N.H. State Welfare Inspections	38
Underground Tanks	10
Miscellaneous	2
Investigations	10
Kerosene Permits Issued	9
Burning Permits Issued	928
Business Phone Calls	9,580

Fire Department Emergency Numbers

911
424-2222

Fire Department Business Numbers

424-3690
424-4704

PRESENT MEMBERS OF YOUR FIRE DEPARTMENT

PERMANENT

Chief C. Hall	D. Belanger
Asst. Chief J. Comer	J. Belanger
Deputy Chief H. Young	D. Trepaney
Fire Inspector C. Chalk	C. Nelsen
Captain J. Hall	D. Duda
Captain D. Smith	R. Pierson
Captain W. Cashin	G. Regan
Lt. L. Rothhaus	S. Simpson
Lt. R. Hansen	D. Joki
Lt. C. Smith	B. Cornelius
Lt. R. Todd	N. Carr, Jr.
N. Pepin	G. Beland
D. Parenti	T. Kennedy
W. Perkins	R. Barrows
M. Akerstrom	M. Bechard
S. Allison	G. Woodward, Mechanic
C. Nadeau, Secretary	

CALL FIREFIGHTERS

Dep. Chief M. Carrier	E. Higgins
Lt. M. Currier	M. Hunt
Lt. Jack Higgins	J. Marcel
J. Anello	M. Marcel

J. Beaumont	H. Martin
R. Blanchette	T.D. Rocca, III
T. Chmielewski	P. Rogers
W. Crenshaw	D. Starr
S. Desrosiers	C. Worster (Fire Warden)
R. Foster	J.T. Hall
Pat Henking (Chaplain)	D. Yancy (Chaplain)

———— **MUTUAL AID CALLS GIVEN 1991** ————

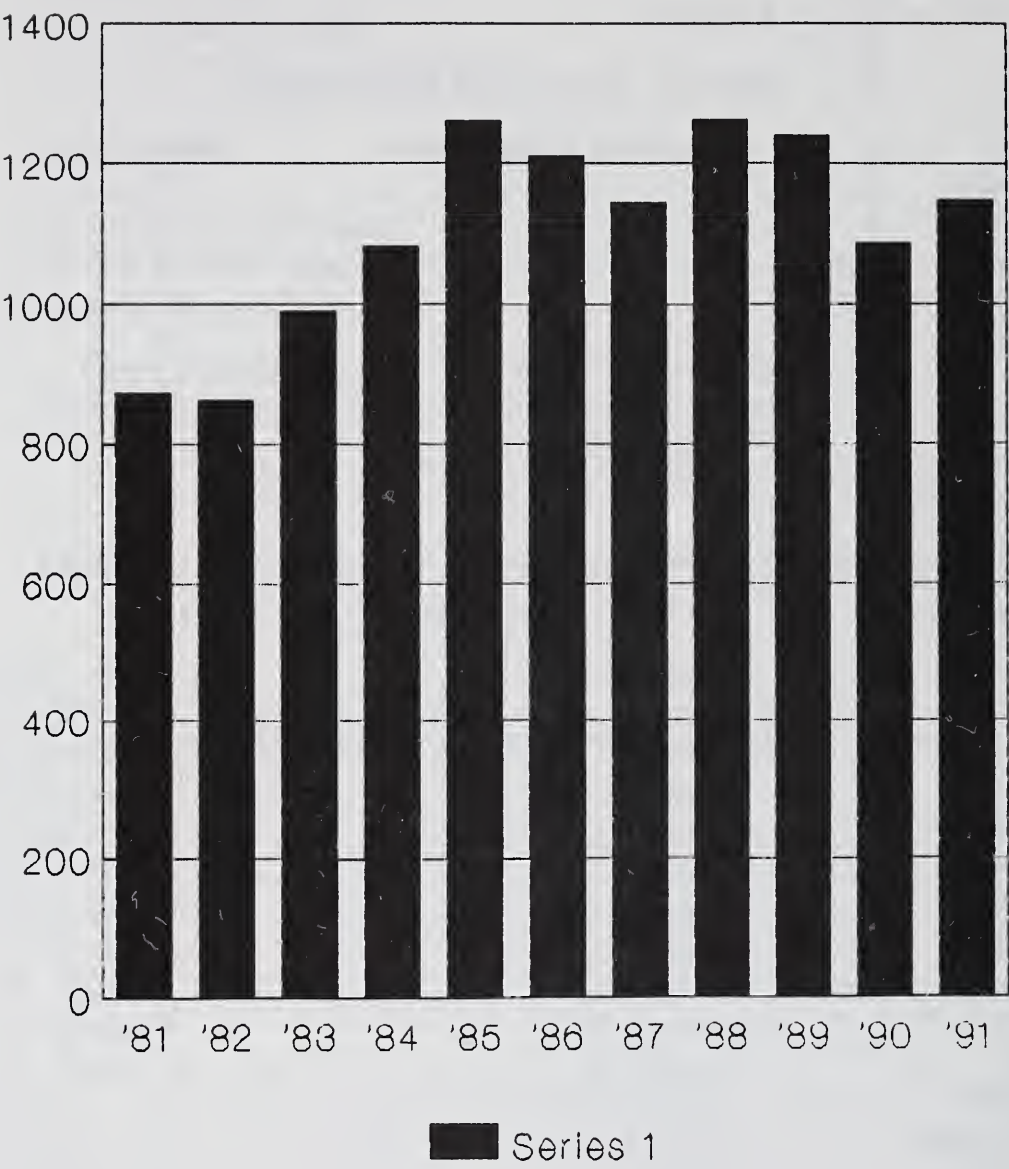
	Cover Assignment	Other
January	3	9
February	1	5
March		8
April	1	12
May		5
June	2	5
July		9
August	1	9
September	1	7
October		8
November	1	17
December	2	11
	<hr/> 12	<hr/> 105

———— **MUTUAL AID CALLS RECEIVED 1991** ————

January	1	3
February		1
March		2
April	1	5
May		
June		1
July	1	2
August	1	3
September		1
October		2
November		2
December		6
	<hr/> 4	<hr/> 28

M F D

INCIDENCE FREQUENCY



Total Responses per Year

HEALTH OFFICER

1991 ANNUAL REPORT

The Health Division is essentially responsible for all areas of public health including inspection of restaurants, day care facilities and foster homes.

We inspected and issued licenses to 89 food service facilities this year. This includes those issued to churches, schools, industries, markets and convenience stores.

We performed 30 daycare and foster home inspections.

We also inspect septic systems including installation for new structures as well as-existing systems which have ceased to function properly. Much emphasis was placed on failed septic systems this year because of new regulations promulgated by the State of New Hampshire late in 1990. Now all septic systems which have failed are required to have an evaluation made to determine if the existing system may be replaced in kind or if a new design must be submitted to Department of Environmental Services, New Hampshire Water Supply and Pollution Control Division for approval. Fifty-seven septic systems were replaced in 1991. Eighty-eight percent of these were 15 to 20 years old, which is the approximate life expectancy of a septic system in the State of New Hampshire. This resulted in over 100 inspections of the systems as they were being replaced.

We also inspected 32 septic systems for newly constructed homes this year and observed more than 60 test pits and percolation tests.

In September, the Agency for Toxic Substances and Disease Registry, part of the United States Public Health Service, held two public meetings to learn from Merrimack citizens their concerns relating to the hazardous materials which were generated at the site formerly occupied by New Hampshire Plating Company. This was for the purpose of developing a Public Health Assessment to evaluate whether exposure to the hazardous substances generated may cause any harm to people who may have had contact with those materials. The report should be available sometime in 1992.

Office Manager Sally Raymond, and also Lena Cook, and Cathy Nadeau contributed greatly to the successful operation of this division.

Respectfully submitted,
Nancy E. Bailey,
Health Officer/Sanitarian

== MERRIMACK HISTORIC DISTRICT COMMISSION ==

1991 ANNUAL REPORT

The Merrimack Historic District Commission has completed its first full year of operations since its inception in October of 1990. It looks forward to the second year as Commission members gear up to complete the town wide historic structure survey activity.

At this time, the Commission has 5 members and one active alternate. Two alternate members have resigned due to personal reasons. The Board of Selectmen have advertised for new alternate members to join the Commission.

The charter of the Commission is to conduct a historic resources survey of the town of Merrimack. This survey will ultimately take into account any structure, property or landmark that pre-dates the 1940 era. An assessment will be made for each parcel as to its significance and contribution to the character and history of the community. The outcome of the survey could be the nomination and establishment of historic districts that would be recognized at the state and federal levels of Government.

The initial survey activities have been performed by utilizing a members' automobile in 'drive-by' surveys where the basic information is recorded. When favorable weather conditions and time of day exist, each parcel will be photographed (with granted permission, as necessary) and attached to the parcel data sheet. Once the final data sheets are compiled, the Nashua Regional Planning Commission (NRPC) will enter the data into their GIS mapping computer as a model for the 'Mapping' Program.

The Commission has had the expert assistance of several key community and professional persons. The Commission wishes to thank Mr. Bob Brundige for his leadership role during the first year. It is to his credit that we got 'up and running.' Mr. Charles Watson, Town Planner, has also served the Commission well with his invaluable expertise in overall town planning. Without the help of Lisa Mausolf of the NRPC, many of the members would have no background information about the architectural styles in this area. Her presence has made all the difference in the understanding of the historical periods of Merrimack. Shared interest and input from the Merrimack Historical Society has also been very helpful. We also thank Pat Blaisdell, office administrator, for her timely and very effective support to the Commission.

In November, after the election of officers, the membership consists of Douglas Dickinson, chair, Vesta Stenta, vice-chair, Jan Schneider as secretary and David McKenzie. Andrea Fagan continues to be an active and participating alternate member. We also have the continuing support of Bob Brundige as the Board of Selectman liaison; Charles Watson, planning assistance, Lisa Mausolf, planning assistance. The Merrimack Historical Society has designated Beverly Doolan as a liaison person to the Commission.

Respectfully submitted,
Doug Dickinson ,
Commission Chair

1991 ANNUAL REPORT

Continued cooperation with other town departments and area libraries brought improved services at minimal costs to your public library in 1991.

We have finished our first full year with automated circulation and card catalogs, and were able to upgrade our host computer in Manchester to increase the speed of our system. The Merrimack Public Library is part of GMILCS, the Greater Manchester Integrated Library Cooperative System. This consortium consists of over forty libraries in the southern tier. As the GMILCS Chairman, I wrote a federal grant which provided matching funds for this upgrade. The eight area circulating libraries came up with the additional funds, and the upgrade was completed in November. Thanks to our participation in GMILCS, a group known throughout the state for its ability to cooperate, our computer costs to date have been minimal.

Although our cooperation with the public schools has always been good, we achieved a new high this year with the creation of Merrimack's own "Homework Hotline." This project, led by your public and school library directors, provides homework assistance to Merrimack students Monday - Thursday evenings from 6 - 9 p.m. Thanks to the Homework Hotline steering committee, the school administration and school board, public library trustees, and the VERY generous support of many local businesses, the Hotline began operation in December. The Homework Hotline telephone number is 424-4146.

Throughout the year, we appreciated the support received from colleagues at the Town Hall, Public Works, Police, and Fire departments. Their willingness to help saved us time, money, and occasionally, our sanity! We find the level of cooperation between town departments both heartening and invaluable.

As the statistics on the following pages indicate, we had our busiest year ever. Over 10,000 Merrimack library card holders have discovered that for 1% of their tax dollar, the library can provide many of their information, education, and recreation needs. If you are not one our 10,000 users, why not make 1992 the year that you consider your public library as your "1% solution?"

Respectfully submitted,
Margaret E. Marshall
Director

———— **LIBRARY STAFF** ————

Margaret E. Marshall

Library Director

———— **TECHNICAL SERVICES DEPARTMENT** ————

Joyce Purinton

Head of Technical Services

Sharon Hutchinson

Library Aide

Kathy Starr

Library Aide

———— **ADULT SERVICES DEPARTMENT** ————

Janet D. Angus

Head of Adult Services

———— **CIRCULATION STAFF** ————

Madeline Bennett

Library Aide

Pat Daniels

Library Aide

Valerie Fletcher

Library Aide

Pat Flynn

Library Aide

Benita Knight

Library Aide

Darcy LaBrosse

Library Aide

Jane Loughlin

Library Aide

Richard Tomasso

Library Aide

Mary Weaver

Library Aide

David Kenson

Page

———— **REFERENCE STAFF** ————

Dianne Hathaway

Reference Librarian

Diane Arrato-Gavrish

Interlibrary Loan Librarian

———— **CHILDREN'S DEPARTMENT** ————

Beverly Little

Children's Librarian

Margaret Cobban

Library Aide

Pauline Cote

Library Aide

David Ciarla

Page

———— **CUSTODIAL SERVICES** ————

Ralph Schofield

Joan Vadney

VOLUNTEERS

Edith Bullard

Jane Cooper

LIBRARY RESOURCES

Number of Volumes as of 1/1/90	55,895
Number of Volumes added:	
Adult Fiction	1,474
Adult Non-Fiction	1,634
Children's Fiction	750
Children's Non-Fiction	756
Total Number of Volumes Added	4,614
Total Number of Volumes Discarded	2,088
Total Number of Volumes as of 12/31/91	58,421
Number of Recordings Owned	309
Number of Art Prints Owned	119
Number of Magazine Subscriptions	210
Number of Newspaper Subscriptions	17
Number of Microfiche	24,694
Number of Videocassettes	582
Number of Audiocassettes	539

STATISTICAL REPORT

Circulation

Adult Fiction	51,536
Adult Non-Fiction	39,048
Paperbacks	1,208
Children's Fiction	46,546
Children's Non-Fiction	26,499
Magazines	10,927
Records	646
Sound Recordings	3,460
Video Recordings	4,200
Other	2,600
Total	<u>186,670</u>

1991 ANNUAL REPORT

Although the economy is down all across the state of New Hampshire, business is booming at the Merrimack Public Library. Residents are turning more than ever to the library for entertainment, for research purposes, for job hunting information and sometimes simply for a place to go.

Our circulation has increased this year by almost 5%, from 177,798 pieces in 1990 to 186,670 in 1991. Interlibrary Loan borrowing- lending transactions have grown by over 30% this year, while the number of reference questions dealt with by our staff has also seen a huge jump. The number of card holders, even with our new computerized system of automatic deletions after a card has not been used in a year, has also gone up by 35%, from 7416 patrons in December, 1990, to 10,046 in December, 1991.

Thanks to the excellence of the staff, the service in the library has so far managed to keep pace with the increase in usage, even though no new personnel have been added in several years. The Trustees are concerned, however, because our parking lot is often full to overflowing and we have recently had to sacrifice the Lowell Meeting Room as a community gathering place in order to set up additional shelving for books. We have also, unfortunately, had to level fund the book budget for the last three years in order to stay within the budget parameters set by the town.

The Trustees and Director are attempting to use resources creatively to keep existing programs such as our children's activities going while at the same time the library builds for new needs, such as the necessity for job-hunting materials, the growing use by college students, and an increasing demand for audio and informational video tapes. We are also searching in the area for additional storage space, as we are now at capacity.

The Merrimack Public Library appreciates comments and assistance and would certainly welcome any new volunteers or Friends of the Library as we seek to maintain our service to the community.

Respectfully submitted,
Ellen Dube
Chairman, Merrimack Library Trustees

— TRUSTEES ACCOUNTS —
FISCAL YEAR 1990 - 1991

SPECIAL

Balance as of July 1, 1990	5,125.73
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Receipts

Interest	116.11	
Programs	295.00	
Trust Funds	1,939.27	
Miscellaneous	6,182.81	(8,533.19)

Disbursements

Programs	1,383.00	
Furniture/Equip.	3,060.44	
Watson	782.62	
Miscellaneous	4,332.58	(9,558.64)
Balance as of June 30, 1991		4,100.28

FINES

Balance as of July 1, 1990	2,951.19
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Receipts

Fines	8,786.19	
Copy mach/comp.	1,316.75	
DIALOG	100.79	
Reimburse pet.ca.	1,015.91	
Replacement cards	142.00	
Miscellaneous	239.00	(11,600.64)

Disbursements

Materials	6,579.10	
Supplies	1,771.42	
DIALOG	73.20	
Computer	25.90	
Miscellaneous	2,781.00	(11,230.62)
Balance as of June 30, 1991		3,321.21

FINES - SAVINGS

Balance as of June 30, 1991	6,812.19
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BEULAH FUND

Balance as of June 30, 1991	1,829.57
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Respectfully submitted,

Ellen Dube, Chairperson

Patricia Heinrich, Treasurer

Margaret Hame

Linda Theroux

Christine Mauser

1991 ANNUAL REPORT

This past year was a difficult yet productive one for NRPC and its member communities. It is heartening to see that while the pace of development has slowed considerably in our region, local leaders have recognized that now is the time to be planning and investing in our future. I am pleased to submit to the Merrimack Town Report a brief summary of our key accomplishments for 1991.

Planning Board Training

We conducted four workshops, aimed at the needs of our local planning board members but open to all interested parties in the region, on the following topics: Stormwater Management, Wetland Delineation, Open Space Zoning and Erosion and Sedimentation Control

Nashua Area Transportation Study

Considerable progress was made on the development of a comprehensive highway plan for the region with the collection of exhaustive traffic and household survey data, a thorough inventory of existing conditions, plus the calibration of a sophisticated transportation model used for future projections.

1990 Census

With the completion of the federal decennial census, and in our role as a Regional Data Center for the U.S. Bureau of the Census, we equipped the agency to more quickly respond to the information needs of our communities and began the organization and distribution of the first series of Census data.

Merrimack River

We completed another phase in our Merrimack River Corridor Management Program working with the four riverfront communities to evaluate local regulations on stormwater management, erosion control, wetland protection, groundwater management and shoreland protection. In addition, we developed and implemented a volunteer river water quality monitoring program, and we prepared and distributed educational materials on household water pollution reduction.

Major Transportation Projects

We continued to work with local, state and federal officials to spur the implementation of this region's most significant highway projects including the Everett Turnpike widening, the Circumferential Highway and the Route

IOIA Bypass. NRPC also contributed to the preparation of the environmental impact statements for both the Circumferential and IOIA, and we encouraged and coordinated public participation for the projects.

Solid Waste

In pursuit of a long range intermunicipal solution to the problem of municipal solid waste disposal, we worked with both the regional Solid Waste Management District and the City of Nashua to investigate the feasibility of an integrated waste management project; and we established our agency as liaison between our communities and the Governor's Recycling Program.

Household Hazardous Waste Collection

In conjunction with the Solid Waste Management District, our staff conducted two very successful events: a Spring "paint only" collection in Nashua and a comprehensive collection at four sites around the region in the Fall.

Regional Historic Resources

Recognizing the wealth of historic buildings and sites found in our communities as well as the threat to their preservation, we completed an historic resources assessment of the region and produced a report that also includes local histories and a description of local architectural styles.

Heritage Trail

In 1988, the idea of a continuous trail from Massachusetts to Canada was formally authorized by the N.H. Legislature; and over the course of the last year NRPC has been working both as a member of the state's Heritage Trail Advisory Committee and with our interested communities to plan for local trail segments along the Merrimack River.

Geographic Information System

To enhance our capacity for computer based mapping and information management, we continued to invest in our G.I.S. through the creation of additional data layers including road networks, land use, zoning, Census boundaries and aquifer resources.

Traffic Count Program

With counters at over 100 locations, we maintained a regional traffic count system to provide the most accurate and current data to meet local, state and regional needs.

Local Land Use Fees

We conducted and published our annual survey of the municipal building and development fees assessed by the region's communities, a popular document among local officials and members of the development community.

Regional Groundwater Resources

We completed a study of the high yield aquifers in the region and focused on those ground water resources that extend beyond municipal boundaries to encourage an intermunicipal approach to their long term protection. We were also very involved with the Department of Environmental Services in developing the statewide Wellhead Protection Program.

Regional Economic Development

Given the critical need to expand employment opportunities in the region and to enhance the local property tax base, NRPC assisted the City of Nashua and the Nashua Area Chamber of Commerce in formulating an economic strategic plan for the region and in fostering a regional economic partnership involving all of our communities.

Flood Plain Management

In conjunction with the NH Office of Emergency Management, we provided assistance to a number of communities participating in the National Flood Insurance Program including assessments of flood prone areas, reviews of current regulations and suggested revisions to existing ordinances.

Merrimack Special Projects

Under the direction of the Planning Board, we made considerable progress in completing the multi-year Merrimack Master Plan update; and we also provided staff support to the newly created Historic District Commission. A most significant achievement of 1991 was the receipt of a \$25,000 grant award for the Depot Street river access facility, the result of an application prepared by NRPC.

Let me close by adding a note of thanks and recognition to our Commissioners from Merrimack: Jean Weston, Robert Blaisdell and Charles Nute; and by expressing my gratitude for this opportunity to communicate directly with the people of Merrimack through the Town Report.

Respectfully submitted,
Don E. Zizzi,
Executive Director

PARKS AND RECREATION

1991 ANNUAL REPORT

It has been a productive and successful year for the Parks and Recreation Department. Many partially-finished projects have been completed and there are many new projects underway.

New parking facilities were constructed at the Twin Bridges (Kid's Kove) Park and at Wasserman Park to accommodate all of our patrons. A basketball court was constructed on O'Gara Drive and a new girl's regulation-size softball field was developed out of the existing multi-purpose field at Wasserman Park and will be dedicated this spring in the memory of Kim Ritchie. The old dock on the lake front at Wasserman has been removed and a new one is being built and will be ready for the 1992 season.

Alex Livingston, a young man from our community, achieved the high honor of Eagle Scout with a project that benefited the Parks and Recreation Department. Alex designed and built signs and placed them along the conservation trails at Wasserman marking the various plants and trees en route.

In July, the Wasserman Park Master Plan Committee was formed. The purpose of this committee is to develop a master plan for the use and development of Wasserman Park now and in the future. The committee meets each month at the Park and consists of representatives from the community, Conservation Commission, Parks and Recreation Committee and Board of Selectmen.

On Veterans' Day, a dedication ceremony was held at Veterans Park. The National Guard 39th Army Band played and a plaque was unveiled which commemorates the men and women who have served in all of our armed forces to date. The entrance to the park was proclaimed "Robert W. Brundige Way" in honor of the selectman who was the driving force in the realization of Veterans Memorial Park.

All of our parks and recreation programs this summer were filled to capacity — with waiting lists. We are in the process of expanding the summer programs in order to accommodate everyone. Many private businesses and public organizations used the park facilities for their outings and programs. Winter programs are under way and we will be holding the February and April school vacation camps again this year.

Our goals remain the same: to research and develop programs that meet the needs and desires of the adults and children in the community; to advertise and promote Wasserman Park to the public so that it obtains maximum usage; and to maintain a good, solid working relationship with the Merrimack

Youth Association, the schools, our senior citizens and all community organizations that have the same common purpose of improving and enriching the lives of the citizens of Merrimack.

Respectfully submitted,
Sybil Spence-Rocca
Facilities Coordinator

PARKS AND RECREATION COMMITTEE

Joseph Martel, Chairman
Drusilla Movizzo, Vice Chairman
Laura Jaynes, Secretary
Diane Pearce
Philip Dube
Oscar Decato
Michael Lindsay
Gene Bernier
C.B. DeVogal
Robert Hamm, School Board Representative
John Francis, Selectmen's Representative
David Orleans, MYA Representative

PARKS AND RECREATION DEPARTMENT

Perley "Barney" Rogers, Maintenance Supervisor
Sybil S. Rocca, Facilities Coordinator
Steve Curtis, Maintenance I
Tom Hudon, Maintenance I

WASSERMAN PARK MASTER PLAN COMMITTEE

Patricia Marchal, Chairman
Steven Keach, Co-Chairman
Richard Dumont, Selectmen's Representative
Joshua Wasserman, Naticook Day Camp
Rona Wasserman, Naticook Day Camp
Philip Dube, Parks and Recreation Representative
John Francis, Parks and Recreation Representative
Walter Quist, Conservation Commission Representative
Tim Dutton, Conservation Commission Representative
Charles Watson, Planning Admin.
Micheal Yeomans, Zoning Admin.
Robert Milligan, Citizen Rep.
John Gibson, Citizen Rep.
Doug Dickinson, Citizen Rep.
Chris Petrovic, Citizen Rep.

MERRIMACK PLANNING BOARD

1991 ANNUAL REPORT

The Planning Board had a somewhat quieter year 1991 than in 1990. The downturn in the economy resulted in a 15 percent reduction in the number of land use matters coming before the Board. Taking advantage of this opportunity, the Board was very busy as it completed its second year of a three-year program of updating the Town's Master Plan and made substantial progress in improving the Road and Utility Standards in the Subdivision Regulations.

The Merrimack Planning Board held 42 publicly advertised meetings during 1991, for a total of 133 individual public hearings. The Board acted to approve or deny plans for 23 residential subdivisions, 23 commercial projects, and 10 industrial projects. The Board held 48 hearings on such long-range planning items as the Master Plan, the Zoning Ordinance, the Subdivision Regulations, the Route 3 Action Plan, sidewalks, wellhead protection, solid waste, and potential sewer expansions. There were 9 conceptual discussions at which the Board gave advice to citizens. The remainder involved workshops on administrative matters, litigation, and the annual reorganization meeting.

Public hearings resulted in approval for 7 conventional subdivision lots, 24 non-residential site plans, and 4 Home Occupations. The Board posted 2 surety bonds for road and sewer construction, reduced 7, released 15, and called 3. With the FDIC takeover of failed banks, the Board was kept busy in an effort to make certain that the Town continued to be well insured against default. Working with the Town Attorney, the Board is negotiating for continuation of surety bonds posted with the Town.

The Planning Board took action on several major long-range planning concerns:

- 1) Continuing its work with the Nashua Regional Planning Commission to update the Town's 1992 Master Plan, the Board held 5 meetings with the Master Plan Advisory Committees to consider Transportation, Housing, Historic Resources, Future Land Use, and Goals & Policies. The Board has reviewed all elements of the Master Plan except Demographics. It is expected that the Board will hold a public hearing leading toward acceptance of the new Master Plan in 1992.
- 2) The Board met in February with the Board of Selectmen, the Merrimack Village District Commissioners, the Route 3 Action Committee, and

Kimball Chase Engineers to review the first phase of engineering for the reconstruction of Route 3. This phase extends from Greeley Street to Baboosic Lake Road. The Board voted to continue to support the Route 3 Action Plan and to proceed with further design and construction as the Town is financially able.

- 3) As a result of several meetings through the year, the Board developed a Sidewalk Policy for long range planning of sidewalks in the community and forwarded it to the Board of Selectmen. The Selectmen have adopted the policy for the Town.
- 4) The Board presented 14 proposals for modifications to the Zoning Ordinance, 13 of which were acted upon favorably at Town Meeting. These included clarification of criteria for Home Occupations, accessory apartments by special exception, special exception criteria in Industrial zones, references in the Wetlands District, criteria for the issuance of Junkyard licenses, updating the BOCA Buildings Codes, allowing illuminated window signs in the Commercial and Industrial zones, and allowing for holiday and special event signs.

The Planning Board continued to work with the NH Department of Transportation, the Legislative Delegation, the Board of Selectmen, the Conservation Commission, and other Town groups. The Board was pleased to note the successful completion of meetings with State and Federal officials and the issuance of an Army Corps of Engineers wetlands permit for the construction of the Camp Sargent Road Bypass. It is expected that construction will commence in the fall of 1992. Reconstruction of the Greeley Street Interchange (Exit 11) by the NH DOT is well underway and expected to be completed by July, 1993.

The Depot Street boat access point to the Merrimack River moved a step closer to reality during 1991. With the availability of a State grant of \$25,000 and private funding, engineering plans have been submitted to the Guilford Transportation Company (owners of the railroad) and negotiations have begun on the work adjacent to their right-of-way and within the pedestrian tunnel. It is expected that agreement with Guilford will be reached soon and construction work will begin in 1992.

John Francis continued in his appointment as the Selectmen's representative to the Planning Board up through the May Town Meeting. The Board extends its gratitude not only to Mr. Francis but also to Maurice Lindsay and to Joseph Mitchell for their years of service as Board members. Mr. Edward Silva was welcomed to the Board as the Selectmen's representative in May. The Selectmen appointed Chris Christensen and Bob Boisvert as new Board

members and reappointed Dick Barry to a three-year term. Nelson Disco was re-elected Chairman and John Segedy was re-elected secretary at the annual reorganization meeting which took place on June 4, 1991.

The Planning Board wishes to thank those interested citizens who are continuing to serve on the Master Plan Advisory Committee:

- | | |
|---------------------------------|---------------------|
| Ken Asai | George Keller |
| William Barry | Mark Kirouac |
| Natalie Beckley-Manor | Helen Lewerenz |
| Robert L. Blaisdell | Michael Lovejoy |
| John Campanello | Christopher Lorrain |
| William Cheney | Charles H. Mower |
| William Cote | Bruce Nightingale |
| Ronald Douville | Charles Nute |
| Catherine Doyle | George Overton |
| John Harvell | Jan Schneider |
| Paul Konieczka | Vesta Stenta |
| | Fred Swanson |
| Earle Chesley, | Adrith Tarleton |
| DPW Director | Theodore Trask |
| Joseph Devine, | Lon Woods |
| Police Chief | |
| Charles Hall, | |
| Fire Chief | |
| James Pitts, | |
| Administrative Services Officer | |

The Board also wishes to thank its staff, Charles Watson, Planning Director; Michael Yeomans, Zoning Administrator; Jean Weston, Clerk to the Board; and Evelyn Gillis, Bond Manager; for their capable assistance during the year.

Respectfully submitted,
Nelson R. Disco, Chairman

MEMBERS OF THE BOARD	EXPIRATION DATE OF TERM
Nelson R. Disco, Chairman	April 1993
John J. Segedy, Secretary	April 1992
Arthur L. Gagnon	April 1993
Richard W. Barry	April 1994
David L. Christensen	April 1994
Robert J. Boisvert	April 1994
Edward J. Silva	May 1992

MERRIMACK POLICE DEPARTMENT 1991 ANNUAL REPORT

Honorable Members of the Board of Selectmen

Honorable Town Manager of the Town of Merrimack

Ladies and Gentlemen:

This report summarizes the activities of the Merrimack Police Department for calendar year 1991. It is an impressive record of achievement. Realizing that crime and criminals are continually becoming more sophisticated, your Department is utilizing every administrative and technological resource at its disposal in order to more effectively meet its responsibility to the people of the Town.

We pledge to coordinate our efforts to meet the special needs and conditions that exist. We recognize that the public needs information regarding crime, arrests and activity within our community so that they can properly evaluate the criminal justice system that serves them. This information contributes to the community's knowledge and understanding of the police role, and it is therefore worthwhile.

We thank you for your support and guidance during 1991, and once again ask for your support in 1992.

Sincerely,
Joseph R. Devine
Chief of Police

MERRIMACK COMMUNICATIONS CENTER

SUPERVISOR

Paul J. Bolieau

DISPATCHERS

Michele Dudash

Jerri Landis

Judy Decato

John Spence

Doug Brown

Joe Anello - part-time

In Case of Emergency: If your telephone exchange begins with
424 or 429, dial 911
all others **dial 424-2222**

For Business Dial: **424-2378 or 424-3774**

COMMUNICATIONS CENTER ACTIVITY DURING 1991

Telephone Calls Placed	8,154
Telephone Calls Received	49,988
Radio Transmissions	288,537
False Burglar Alarms	636
Good Morning Calls	2,154

1991 was a very eventful year for the Communications Division with the continued enhancement of both the State and in-house computer systems. The first five months of the year were basically routine. Then came June 12, 1991; at 3:17 P.M. the Communications Center was struck by lightning at which time all communications was lost. Within 10 minutes we had restored emergency phone lines and temporary radios were set up in the Emergency Management Van. Action was immediately taken to restore as near normal as possible communications back inside the Communications Center. By 11:00 P.M. we were able to return the Dispatchers to the Communications Center where the phone system had been restored and the computer system had been replaced and we had set up temporary radios.

The bottom line was that approximately 90% of all the Communications equipment was destroyed and had to be replaced. This resulted in the use of temporary hookups of radio equipment until August 5, 1991 when all of the new equipment was installed. I would like to thank everyone who assisted during these trying times and they are too numerous to mention and I will probably forget someone along the way. In particular I would like to thank the dispatchers who did an admirable job under such adverse conditions.

On August 19, 1991 we experienced the hurricane which put a tremendous workload on the Communications Center. During the height of the hurricane the Communications Center was handling approximately 150 phone calls per hour. The majority of these calls were for downed power lines or trees down. Then the following day on August 20, 1991 at approximately 3:10 P.M. the Communications Center received a call for a possible drowning in the area of Wild Cat Falls, which ended happily after a 5 hour water rescue which pushed the resources of all Merrimack Emergency Services to the limit. Also during the course of the year we participated in a national mock drill.

Also during the year the program to continue updating radio equipment for all Town Departments continued. This is the third year in a five year program set up to replace all the radios in all Town Departments. Also during this time several dispatchers were sent to various dispatching schools.

In closing I would like to thank the Town Manager and the Board of Selectmen and all Department and Division heads for their continued support in making the Communication Center one of the best in the State.

———— **TABLE OF ORGANIZATION** ————

———— **CHIEF OF POLICE** ————

Joseph R. Devine

———— **PATROL** ————

Deputy Chief William Mulligan - Patrol Commander

Lt. Robert Ritchie - Shift Supervisor

Lt. Paul Stavenger - Shift Supervisor

Lt. Michael Milligan - Shift Supervisor

Sgt. Lawrence Westholm - Asst. Shift Supervisor

Sgt. Michael Dundash - Asst. Shift Supervisor

Sgt. Mark Doyle - Asst. Shift Supervisor

Off. Brian Boulay

Off. John Maille

Off. Timothy Connell

Off. Christopher Morency

Off. Richard Desmond

Off. Michael Murray

Off. Daniel Edmonds

Off. Scott Park

Off. Dennis Foley

Off. Paul Poirier

Off. Dean Killkelley

Off. Carl Scott

Off. Walter Kwiecinski

Off. Kenneth Stimson

Off. Ronald LeVierge

Off. Paul Trepaney

———— **CRIMINAL INVESTIGATION UNIT** ————

Det/Lt William Miller - Unit Commander

Det. James Hughes

Det. Peter Albert

Det. Theodore Curtis

Juv/Det. Ronald Ketchie

———— **ADMINISTRATIVE SERVICE DIVISION** ————

Lt. Thomas Iverson Jr. - Department Prosecutor
& Department Training Officer

Off. Bradford Cross - Community Service Officer

Carol Yule - Secretary to the Chief

Barbara Mitchell - Secretary to the Detective Unit

Joan Vasco - Records

Judy York - Records

Kathleen Hart - Records

———— **ANIMAL CONTROL UNIT** ————

Maureen Minton - Animal Control Officer
Willard Brown - Part-time Animal Control Officer

———— **SPECIAL POLICE OFFICERS** ————

S/O Darren Cossette	S/O William McGowan
S/O Alan Doty	S/O Kennedy Richard
S/O Lawrence Doty	S/O Denise Roy
S/O Arthur Dunn	S/O Erik Sobel
S/O Mary Vandermeer	

———— **SCHOOL CROSSING GUARDS** ————

Roy Ingerson
Guy Raymond

———— **PATROL DIVISION** ————

The Patrol Division of the Merrimack Police Department is the most visible to the public we serve.

Those in the uniform are highly trained professionals. The members of the division are the backbone of the Police Department. They are the first responders in any and all emergencies, from the small child choking to the armed robbery call, as well as traffic enforcement and accident investigations.

The Patrol Division is made up of 23 full-time officers supplemented by 9 Special Officers. These men and women serve their community 24 hours each day, 365 days each year.

———— **PATROL DIVISION ACTIVITY AND SERVICE FOR 1991** ————

During 1991 your Police Department responded to a total of 10,710 requests for police service.

Requests for service by beats:	1991	1990
Beat #1	2,343	2,645
Beat #2	4,330	4,000
Beat #3	2,536	2,699
Beat #4	1,501	1,483
	<u>10,710</u>	<u>10,827</u>

Requests for service by time of day:

0700 - 1500 hours	4,072	4,176
1500 - 2300 hours	4,508	4,389
2300 - 0700 hours	<u>2,262</u>	<u>2,262</u>
	10,710	10,827

Other police activity:

Ambulance Assists	599	652
Bomb Threats	1	6
Fire Department Assists	1,061	662
Animal Complaints	728	800
Bank Escorts	106	94
House Checks	436	455
Missing Persons	38	64
Unsecured Premises	216	300
Good Morning Calls	2,154	2,391
Motor Vehicle Lockouts	250	246
Bank Checks	197	229
Burglar Alarms Answered	636	589

———— **CRIME FACTORS** ————

The presence of crime is a matter of serious concern not only to the law enforcement profession, but to society at large. Some factors affecting the volume and type of crimes occurring from place to place are:

- Population density and degree of urbanization in a given area.
- Stability of populations with respect to residents’ mobility, commuting patterns and transient factors.
- Modes of transportation and highway system.
- Economic conditions, including income, and job availability.
- Family conditions with respect to divorce and family cohesiveness.
- Effective strength of law enforcement agency.
- Attitudes of citizenry toward crime.
- Crime reporting practices of citizenry.

———— **CRIMES CLEARED BY POLICE IN 1991** ————

A crime is cleared when at least one person is arrested, charged with the commission of the offense, and turned over to the courts for prosecution. Several crimes may be cleared by the arrest of one person, while the arrest

of many persons may clear only one crime. The police may also clear a crime by exceptional means when some element beyond the control of law enforcement precludes the placing of formal charges against the person. Examples of an exceptional clearance would be the death of the offender, or the victim's refusal to cooperate with police.

The National average of crimes cleared remains consistent at approximately 21% of all Part #1 crimes.

Activity identified through our record system as cleared in 1991 is as follows:

Part #1 crimes cleared	= 32%
Part #2 crimes cleared	= 51%
Total Part 1 & Part 2 crimes cleared	= 47%

Of particular interest to the citizens of our Town are crimes against the person and crimes against the property of another. Theses crimes are classified as Part #1 and Part #2 crimes and are reportable to the State of New Hampshire each month.

Part #1 Offenses

	1991			1990		
	Reported	Cleared	Unfounded	Reported	Cleared	Unfounded
0100 Murder	1	1		0	0	
0200 Rape	4	3	1	6	3	2
0300 Robbery	0	0		4	3	
0400 Assault	2	1		9	9	
(Aggravated)						
0500 Burglary	80	22	2	68	13	1
Residence	60	17	2	45	7	1
Non-residence	20	5		23	6	
0600 Larceny	288	46	2	333	69	3
Over \$50	157	15	2	233	48	3
Under \$50	131	31		100	21	
0700 Auto Theft	21	5	1	24	9	
0800 Assault	71	69	1	87	78	
(Simple)						
0900 Arson	0	0		9	1	
	467	147	7	540	185	6

Part #2 Offenses

	1991			1990		
	Reported	Cleared	Unfounded	Reported	Cleared	Unfounded
1000 Forgery & Counterfeiting	9	3	1	12	5	
1100 Fraud	30	22		24	19	
1200 Embezzlement	0	0		0	0	
1300 Possessing Stolen Property	9	8		16	16	
1400 Criminal Mischief	284	21		252	37	
Over \$100	80	17		87	26	
Under \$100	204	4		165	11	
1500 Weapons - Carrying & Possessing	3	3		1	1	
1600 Prostitution	0	0		0	0	
1700 Sex Offenses	31	8	5	12	2	2
1800 Narcotic Offenses	52	51		53	50	
1900 Gambling Offenses	0	0		0	0	
2000 Offenses Against Family & Children	13	4		7	5	
2100 OUIL (Under the influence of intox. liquor)	74	73	1	94	93	1
2200 Liquor Law Violations	65	65		171	171	
2300 Intoxication	39	39		105	105	
2400 Disorderly Conduct	15	11		15	11	
2600 Other Offenses	192	109		211	112	
	816	417	7	973	627	3

Traffic Accident and Traffic Enforcement Summary

Accident Summary

	1991	1990
Fatal Accidents	1	0
Personal Injury Accidents	98	98
Investigated Property Damage Accidents	379	469
Non-investigated Accidents	87	163
	565	730

Enforcement Summary

Motor Vehicle Summons	3,351	2,292
Summons issued at Accidents	24	56
Summons issued with Reports	258	333
O.U.I.L. Arrests at Accidents	7	12
O.U.I.L. Arrests (non-accident)	74	94
Parking Enforcement	47	112
Traffic Warnings Issued	5,391	5,464
D.E. Tags Issued	860	1,014
	<u>10,012</u>	<u>9,302</u>

———— **ANIMAL CONTROL OFFICER'S REPORT FOR 1991** ————

	1991	1990
Animal Complaints	728	800
Cruelty Reports	7	4
Bites Reported	14	10
Abates Served	11	6
Running at Large	127	73
Nuisance Offense	26	14
Menace Offense	10	4
Vicious Offense	2	1
Summons Served	36	32
Stray Farm Animals	5	5
Wild Life Calls	110	91
Dogs Impounded	121	182
Dogs Released to Owners	117	138
Dogs Adopted	15	49
Dogs 10-2/Taken to N.H.S. for Cremation	5	64
Dogs released to N.H.S.	10	
Cats Impounded	43	53
Cats Released to Owner	6	
Cats Adopted	8	
Cats Released to Kitty Angels	20	
Cats 10-2/Taken to N.H.S. for Cremation	38	
Cats Released to N.H.S.	18	33

———— **PROSECUTOR'S REPORT** ————

The Police Prosecutor is critical to the efficient operation of the line function of a police department. Once the line function is able to identify the responsible person and preserve the physical evidence of a crime the Police Prosecutor presents the evidence to the judicial branch of government to

obtain a conviction. During 1991 the cases listed below were presented to the District Court of Merrimack and to the Superior Court of the State of New Hampshire:

TOWN ORDINANCE VIOLATIONS 1991

	Speed	Stop Sign	Traffic Light
January			
February			
March			
April	184	1	5
May	133	2	5
June	117	3	0
July	74	0	0
August	93	3	0
September	74	2	0
October	85	1	0
November	111	2	1
December	84	0	0
Total	955	14	11

COMMUNITY SERVICE

The Community Service section is staffed by one officer. His functions are many but his main responsibility is to serve the Merrimack Community. He does this in many different ways through programs that are available to the community.

AVAILABLE COMMUNITY SERVICE PROGRAMS

Neighborhood Crime Watch	Bicycle Safety
Stranger Awareness	School Bus Safety
Child Abuse	Highway Safety
Theft & Shoplifting	Emergency Response & Liability
Home & Business Security Surveys	Baby-sitter Safety
Drug & Alcohol Abuse	Halloween Safety
Driving Under the Influence	Station Tours
Operation House Check	Operation Identification
Good Morning Program	Child Safety Seat Lending
Rape Awareness/Defense	(Kiwanis sponsored)

PROGRAMS REQUESTED BY THE CITIZENS OF MERRIMACK IN 1991 INCLUDE:

St. James Kindergarten	Merrimack High School
A.C.T. Kindergarten	Merrimack Middle School
P.T.A. Kindergarten	Mastricola Elementary School
So. Merrimack Christian Kindergarten	Grace Baptist School
Toll House Preschool	Boy Scouts
Kidd's Inn Preschool	Girl Scouts
Children's World Preschool	Tiger Cub Scouts
Birtches Crimewatch	Project Safeguard

OTHER ACTIVITIES

Board of Directors Merrimack Action Committee
Board of Directors Greater Nashua Council on Alcoholism
Advisory Committee, Project Safeguard
Police Coordinator Merrimack Crimeline Inc.

———— **CRIMINAL INVESTIGATION BUREAU** ————

The function of the Criminal Investigation Bureau is to perform specialized investigation services for the Merrimack Police Department. These specialized functions include activities such as covert surveillance, follow-up investigations of major and minor crimes, executive protection, undercover operations, as well as specialized crime scene processing and evidence examination.

During this past year members of this unit conducted investigations of two murders (one occurred in Merrimack while the other actually occurred outside Merrimack, however, the victim was discovered here, 4 forcible rapes, 2 aggravated assaults, 80 burglaries, as well as a variety of other felony and misdemeanor offenses.

The Merrimack Police Department was able to successfully clear cases at a rate nearly double the national average. This could only have been accomplished through the coordinated effort of all the members of the department, as well as the continuing assistance of the citizens of Merrimack, New Hampshire.

Merrimack continues to have one of the lowest crime rates of the major cities and towns in New Hampshire. A citizen in Merrimack is less than half as likely to be a victim of a crime than the average citizen in the United States. It is our belief that it is the cooperation between the citizens of Merrimack and the police department that has resulted in making Merrimack, New Hampshire one of the safest places in the United States to live. It is our sincere desire that this cooperative spirit will continue to thrive in the years to come.

During 1991 this unit made a total of 33 misdemeanor arrest charges and 22 felony arrests charges against individuals involving narcotics. In addition 15 other arrests were made which included arrests for stolen property, robbery and alcohol.

This calendar year saw this Unit participate in the execution of 4 search warrants which resulted in the seizure of two cars, one motorcycle, television sets, stereo equipment and cash in excess of \$6,000.00 all in violation of the Controlled Drug Act.

Our Unit, working with other drug units from the State of N.H., Federal Drug Agency, and other local departments participated in the arrest of eight other individuals for felony drug violations.

The Merrimack Drug Unit investigated approximately 50 drug investigations and gathered several hundred pieces of intelligence information from Crime Line callers, informants, concerned citizens, and other local police agencies.

Merrimack requested and received funds which enabled us to assign one officer to the N.H. Drug Task Force. With this officer assigned to this task force we were better able to request and receive priority assistance from this State Unit on our investigations.

The main goal of this Unit is investigations of violations of the Controlled Drug Act, which often involves such activities as surveillance, undercover drug operations, and preparation of search warrants. Our main asset in this endeavor has been the citizens of Merrimack who provide us with the information pertaining to drug related activity.

This Unit, along with our D.A.R.E. Program and other drug related school activities play a very important role in helping us towards our goal of making Merrimack a drug free community.

Felony Arrests in 1991	22	Involving Narcotics
Misdemeanor Arrests in 1991	33	Involving Narcotics
Other Charges	15	
Arrest Out Jurisdiction	8	
Search Warrants Effectuated	4	
Drug Investigations in 1991	50	

————— **D.A.R.E. OF MERRIMACK** —————
SCHOOL YEAR 1990-1991

Beginning in September of 1989, the Merrimack Police Department began a course of drug education instruction within the Merrimack school system known as D.A.R.E., Drug Abuse Resistance Education. In 1990-1991, the D.A.R.E. Program successfully completed a second school year with equal enthusiasm.

The D.A.R.E. instruction continues to be presented by Det. Ron Ketchie, a certified D.A.R.E. instructor, to students in the sixth grade at the Masticola Middle School. During the course of the school year 1990-1991, Det. Ketchie presented D.A.R.E. instruction to:

344	-	6th graders
97	-	4th graders
128	-	3rd graders
26	-	readiness students

The 6th graders received the core 17-session program of instruction, while the elementary students received a shorter 5-session program, and the readiness students had an even shorter 2-session program.

The Merrimack Police Department is continuing its presentation of the D.A.R.E. Program this school year, 1991-1992, and expects to present this program to a total of 350 6th graders and approximately 450-500 lower grade students.

In order to meet the continuing financial demands of presenting this program, the D.A.R.E. Program solicited funding from several sources. The Federal Government funded \$5,500 for supplies for D.A.R.E. from the Drug Forfeiture Fund. Local organizations gave donations totalling over \$5,000.00 to purchase materials for the students involved in the D.A.R.E. Program.

It is only through the generous support of local organizations and individuals that the D.A.R.E. Program has met with its success. We can only hope that local support continues, in order to keep this valuable program alive and growing.

Det. Ron Ketchie, the D.A.R.E. instructor, would like to personally thank all those persons who have assisted him in his efforts and presentations that have helped make the Merrimack D.A.R.E. Program the best in the State.

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DEPARTMENT OF PUBLIC WORKS

1991 ANNUAL REPORT

The first year of the new decade was a busy and productive one for the Department of Public Works. A number of projects were implemented throughout Town including numerous local drainage improvements, continued the Roadway Pavement Management Program to protect the Town's investment in our roadway network, upgrading the Town's Wastewater Plant to reduce energy consumption, and constructing new facilities at our parks. Perhaps the most significant project implemented this year is the Town's new two-bay drive through Recycling Facility. Since opening in February, the Town has recycled and removed over one million pounds of solid waste from its waste stream. As we proceed into the nineties, it will become more important for us to develop ways to reduce our dependency on our current landfill for solid waste disposal.

This year the Department regretfully accepted the resignations of two long term employees; George Thibeault and John Manning. We wish them the best in their retirement years.

Last year, notable accomplishments were:

ADMINISTRATION/ENGINEERING

- Completed an engineering study, including financial analysis of various funding mechanisms, to extend sanitary sewers to certain areas of Town demonstrating an environmental need. Presented ten year project at special town meeting in October, 1991.
- Completed the engineering design and contract documents for an Agitated Bin Composting Facility at the Wastewater Treatment Facility. Received approvals from N.H. Department of Environmental Services.
- Completed the engineering design and contract documents for widening and reconstructing U.S. Route 3 from Baboosic Lake Road to Greeley Street. Received wetland approvals from N.H. Department of Environmental Services and U.S. Environmental Protection Agency.
- Technical advisor to Nashua Regional Planning Commission, Nashua Area Regional Transportation Committee, and Nashua Regional Solid Waste District.
- Technical advisor to N.H. Department of Environmental Services Sludge and Septage Disposal Rulemaking Committee.

- Completed the engineering design for the Depot Street River Access Project. Received wetland approvals from N.H. Department of Environmental Services, and design approval from Boston & Maine Railroad.
- Participated on Board of Directors of New Hampshire Resource Recovery Association.
- Provided technical assistance to the N.H. Department of Environmental Services and Environmental Protection Agency during the New Hampshire Plating Superfund Clean-up.
- Coordinated with N.H. Department of Transportation regarding completion of the Bedford Road Interchange, construction of the Exit 11 Interchange, design of the Camp Sargent By-Pass, planning for N.H. Route 101A and planning for the Nashua Circumferential Highway.
- Participated as a member of the Merrimack Master plan Committee and the Merrimack Solid Waste Advisory Committee.
- Continued Sewerage Rate Study.
- Completed the Hydrogeologic Investigation-Phase II for the Sanitary Landfill.

HIGHWAY AND CONSTRUCTION DIVISION

- Responded to individual requests for assistance from residences resulting in over 7,800 manhours or 24% of the Division's time in this area.
- Constructed a new parking lot at Twin Bridge Park, including future sidewalk and dry sanitary sewer, and a second 100 space gravel parking lot and access road at Wasserman Park.
- Constructed new compost mixing pad at the Wastewater Treatment Plant.
- Constructed remaining portion of William Street including cul-de-sac utilizing called bond monies from developer.
- Administered and inspected construction of a soccer field at Reeds Ferry Elementary School, a new stormwater drainage system in Davis Road, and reconstruction of Mason Road, Gauthier Road, and Den Avenue.
- Constructed an athletic field and memorial at Veteran's Memorial Park.
- Performed drainage modifications or constructed new installations at Wire Road, Pinewood Drive, Front Street, Wilson Hill Road, Steep Street, West Chamberlain Road, Pilgrim Avenue, Sunnysdale Drive,

Souhegan Drive, Hilton Drive, Heather Circle, Longa Road, Patten Road, Den Avenue, Shore Drive, Dolly Road, Madison Lane, Baboosic Lake Road, Fernwood Drive, Heidi Lane, Boston Post Road, Danbury Drive, Continental Boulevard, Priscilla Lane, Bambi Trail, Maple Street, Pleasant Street, Route #3, Currier Road and Tiffany Lane.

- Provided emergency assistance and removed debris generated by Hurricane Bob; repaired pedestrian bridges at Twin Bridge Park damaged by Hurricane Bob.
- Continued cracksealing on U.S. Route 3 from Elm Street to Baboosic Lake Road, McGaw Bridge Road, Woodward Road, and portions of Amherst Road and Seaverns Bridge Road.
- Completed centerline pavement markings including on all arterial and collector Town roads, and miscellaneous markings including stop bars, crosswalks, and school zone markings.
- Installed bituminous curb along portions of Davis Road, Joppa Road, Bedford Road, Pilgrim Avenue, Priscilla Lane, Pinewood Drive, Front Street, Wire Road, Dahl Road, Bambi Trail, Halletts Way, Mayflower Drive, Westborn Drive, Den Avenue, Valleyview Drive, West Chamberlain Road, Kitteridge Drive, Hilton Drive, Wire Road and Pleasant Street.
- Selectively removed trees on portions of on Camp Sargent Road, Pinetree Lane, Baboosic Lake Road, Woodward Road, Lawrence Road, Bean Road, and Turkey Hill Road.
- Swept all paved Town roads.
- Maintained all Town cemeteries; stonewalls were repaired at Reeds Ferry Cemetery.
- Installed guard rails on Parkhurst Road and Manchester Street.
- Administered Operation Brightside program which continued to expand nature trails and picnic area at Twin Bridge Park; performed final landscaping at Town Recycling Facility.
- Completed final hot bituminous overlays on forty-four Town streets as part of the Pavement Management Program.
- Continued gravel road maintenance program applying liquid calcium chloride in August on all Town gravel roads in an effort to minimize dust and potholing.
- Sand sealed Wilson Road and Jebb Road.

- Completed 63 field inspections applicable to requests for Certificates of Occupancy.
- Issued, inspected and administered 105 applications and permits to work within the Town's Right-of-Way.
- Construction review and inspection of Public Works improvements in all residential and commercial site development locations to insure adherence to Department construction guidelines and specifications; monitoring of performance bonds; liaison with Planning Board.

EQUIPMENT MAINTENANCE DIVISION ---

- Continued to maintain, repair and service Town-owned fleet of trucks, cars, and equipment including Merrimack Village fleet. Assisted the WWTF and Fire Department with their vehicles.
- Rebuilt, repainted and retrofitted a Highway Division six-wheel dump truck extending its usable life expectancy.
- Assisted the Highway Department during winter snow and ice storm.
- Continued State inspections and emissions testing of all Town-owned vehicles.
- Assisted the Highway Division, Solid Waste Division, Police Department and Merrimack Village District in the purchasing of vehicles and equipment.
- Implemented computerized parts inventory and vehicle repair costs system.

SOLID WASTE DIVISION ---

- Opened the Town's new two bay drive-through Recycling Facility to collect aluminum cans, tin cans, newspaper, corrugated cardboard and glass. Through the Town's voluntary recycling program, the Division has diverted and recycled well over one million pounds of solid waste.
- Recycled automotive waste oil to heat the Recycling Facility; recycled vehicle batteries.
- Initiated a new pilot windrow yard waste composting program for leaf and yard waste.
- Obtained recycling containers obtained from a State grant to residents participating in Town's voluntary recycling program.

- Continued extended service hours during the spring and summer coinciding with daylight savings time.
- Continued scrap metal and white goods recycling program.
- Processed over 40,000 yards of stumps, logs and brush material into reusable chips which was delivered to the Wastewater Treatment plant for sludge composting.
- Hosted Household Hazardous Waste Collection Day.
- Assisted the School Hot Lunch program with its tin can recycling program.
- Assisted the Woodbury II, Laurelwood and Ravencroft Condominiums with establishing recycling programs.
- Published and distributed semi-annual recycling newsletter, provided public education.

BUILDING AND GROUNDS

- Removed five diseased pine trees and planted five new flowering crabapple trees.
- Expanded electrical panel in Police Station.
- Provided cleaning service to two additional buildings with no increase in staff.
- Continued to administer Community Service Program in conjunction with Merrimack District Court and Probation Department.
- Replaced oil tanks in Old Town Hall.
- Installed new roof on the Kent Building.

WASTEWATER DIVISION

- The Wastewater Treatment Facility treated 1,091,740,000 gallons of wastewater in 1991. Removal efficiencies were 98% for Biochemical Oxygen Demand and 98% for Suspended Solids.
- The facility received and treated 4,094,230 gallons of septage.
- Began installation of new fine bubble diffused aeration system with operation beginning December of 1991; final completion of system to be accomplished by June of 1992. System to pay for itself through energy savings.

- Completed phase II engineering study evaluating capacities of interceptor and collection system using HYDRA computer software program.
- Received full laboratory certification by State of New Hampshire in Wastewater for total coliform, pH, specific conductance, B.O.D., C.O.D., nonfilterable residue and total residual chlorine, also fully certified in drinking water for total coliform, residual free chlorine and turbidity.
- Continued to implement Industrial Pretreatment Program and conducted workshop for industrial users on local limits.
- Completed revisions necessary to our Sewer Use Ordinance relative to Local Limits and the Industrial Pretreatment Program. Received approvals from N.H. Department of Environmental Services and U.S. Environmental Protection Agency.

COMPOST DIVISION

- Continued to utilize yard waste chips from Town Landfill at the compost site.
- Marketed 2515 cubic yards of sludge compost.

Respectfully Submitted,
 Earle M. Chesley, P.E.
 Director of Public Works & Engineering

MERRIMACK DEPARTMENT OF PUBLIC WORKS

Director of Public Works
 Earle M. Chesley, P.E.

Secretary
 Rebecca Starkey

HIGHWAY DIVISION
Assistant Director of Public Works/Highway
 John M. Starkey

Highway Superintendent
 Bruce Moreau

Highway Foremen
 Oscar Decato
 * George Thibeault
 Joe Tomolonis

* Retired 7/5/91

Robert Brooks, Equip. Oper. III
Robert Burley, Equip. Oper. I
Steven Curtis, Equip. Oper. I
William Drohan, Equip. Oper. II
Bruce Evans, Equip. Oper. I
Steven Gallagher, Equip. Oper. I
Lawrence Gay, Equip. Oper. II
William Gilbody, Equip. Oper. I
Thomas Hudon, Equip. Oper. I

Donald Larouche, Equip. Oper. I
Richard Letellier, Equip. Oper. I
Robert Lovering, Equip. Oper. I
Dennis Maglio, Equip. Oper. I
Joseph Maguire, Equip. Oper. III
John Ramos, Equip. Oper. I
Jeff Strong, Equip. Oper. I
Robert Sullivan, Equip. Oper. II

Dispatcher

****Josephine May**

Chief Inspector

Donald A. Hamel

Inspector

Gary Gage

Secretary

Suzanne Gerow

———— **EQUIPMENT MAINTENANCE DIVISION** ————

Equipment Maintenance Superintendent

Rossiter R. Holt, Jr.

Ronald Bergeron, Mechanic II

Brian Friolet, Mechanic II

James Graham, Mechanic II

Sam Walker, Mechanic I

———— **SOLID WASTE DIVISION** ————

Solid Waste Supervisor

Boyd E. Trask

Solid Waste Foreman

Steven Doumas

Scale Operator/Secretary

Marjorie Allgaier

Kenneth Mason, Equip. Oper. III

Beth Ives, Recycling Attendant

Eric Streeper, Recycling Attendant

Earl Dubois, Equip. Oper. III

John Murray, Recycling Attendant

**** Resigned 8/9/91**

———— **BUILDING GROUNDS & MAINTENANCE DIVISION** ————

Custodian Maintenance Supervisor

Philip Meschino

Part-time Custodians

James Marty

Steven Cook

Daniel Ketchie

John Povilan

———— **WASTEWATER DIVISION** ————

Assistant Director of Public Works/Wastewater Division

Larry R. Spencer

Chief Operator

James E. Taylor

Assistant Chief Operator

Wayne Johnson

Maintenance Manager

Lee Vogel

Laboratory Manager

Sharan Facteau

Industrial Wastewater Pretreatment Manager

Roger Descoteaux

Secretary

Becky Sullivan

* John Manning, Operator II

Cecil Peters, Operator II

James Fogg, Operator II

James Davala, Operator I

Thaddeus Gill, Operator I

David Lyons, Operator I

William Adams, Operator I

Richard Blanchard, Operator II/Lab. Tech.

David Evans, Operator I

Donald Doucette, Mechanic II

Robert MacGrath, Mechanic II

James Dwire, Mechanic II

Lindsay Wilson, Mechanic II

Stephen Garczynski, Mechanic I

David Blaine, Operator I

———— **COMPOST DIVISION** ————

Compost Foreman

James Butler

Wilfred Patrick, Equip. Oper. II

Edward Swiesz, Equip. Oper. II

* Resigned 12/31/91 after 21 years, 8 months of service.

BOARD OF SELECTMEN

1991 ANNUAL REPORT

1991 has been a year of change, transition, and action for the Town of Merrimack. The Board of Selectmen has endeavored to be proactive in meeting head-on the problems that face us today and in the future. One project that has occupied much of our time and consumed much of our energy over the past year was the sewer extension program.

SEWERS

In April, the Board of Selectmen was approached by the residents of Raymond Drive with a petition for sewers in their neighborhood. This request, combined with numerous other neighborhood petitions and requests for sewers resulted in the town initiating a comprehensive program to extend sanitary sewers to those areas that have demonstrated continuous trends of failed onsite septic systems. The study found, in most instances, that the density of development in those areas exceeds the capacity of the soil to assimilate wastewater based on current soil science. The plan identified approximately 1,800 homes and established a series of neighborhood projects to be constructed over a twelve-year period.

The goal of the program was two-fold: 1. To provide relief to those areas most affected with septic systems that have failed or are likely to fail and require replacement; and 2. To protect the environmental quality of our natural resources, such as Baboosic Lake, Naticook Lake, and our groundwater resources.

This was the start of what was to be a lengthy process of informational meetings and public hearings, culminating with a special town meeting held on October 8, 1991. Upwards of 1,100 voters were in attendance at the special town meeting, at which time they soundly rejected the sewer extension program by a vote of 889 to 249.

COMMITTEES

1991 could be called "the year of the committee." In an effort to involve more people in town government and to bring new ideas and direction to town government, the Board of Selectmen created several new standing committees.

Wasserman Park Master Plan Committee: Under the able leadership of Chairman Pat Marchal, this committee was charged with the responsibility

to study, advise and make recommendations to the Town Manager and Board of Selectmen on matters of policy pertaining to Wasserman Park. Over the past year, this committee has been a very active and productive group. They have completed an inventory of the physical property and land uses within the Park; have made several recommendations with regard to existing and future operations of the Park, resulting in an expanded and improved beachfront area; they have been actively reviewing and developing recommendations to enhance and preserve both the developed and undeveloped parcels; and have assisted in the review and revision of existing park ordinances, rules and regulations.

Solid Waste Advisory Committee: With the realization that solid waste is perhaps the largest single problem facing our community over the next several years, the Solid Waste Advisory Committee was formed. The mission of this committee is expansive. It is their charge to advise the Town Manager and Board of Selectmen on solid waste matters, to include existing and future operations of the solid waste and recycling facility, and to make recommendations to improve same. They also are to review and develop recommendations or courses of action in preparation of the eventual landfill closure; to review the existing solid waste ordinance and to make appropriate recommendations for action at town meeting, as well as to review the existing rate structure and make appropriate recommendations.

The committee has recognized that solid waste is a long-term problem and that we as a community must come up with a well-reasoned and economically viable solution in order to mitigate and minimize the impacts upon the town.

Cable TV Advisory Committee: In response to numerous citizens' complaints regarding inadequate cable tv service and the ever-escalating rate increases, the Board of Selectmen formed the Merrimack Cable TV Advisory Committee. It is the charge of the committee to advise the Town Manager and Board of Selectmen with regard to cable tv operations. Members of the committee are very interested in obtaining input from residents as to how the committee can best serve the cable tv needs of the community.

Although existing law prohibits the town from influencing the rates charged by Americable and from controlling the programming, the committee believes that it can be effective in improving Merrimack's cable tv service in other ways. Initially the committee has targeted two broad areas for study.

First, the renewal of the franchise agreement in 1997, and possible improvements of the existing service to include a provision for local channels and programs for public, educational or governmental use. An article will appear on the town warrant at the May 1992 town meeting to establish a special revenue fund to be used for the purpose of developing the cable television system, and furthering the efforts of the committee. We do solicit your support of this article.

INFRASTRUCTURE/TRANSPORTATION _____

The town continues to work toward improvement of its infrastructure and transportation network. Public infrastructure with sufficient growth capacity is of primary importance to any successful economic development effort. We must continue to reinvest within our community to ensure that we have in place the infrastructure (roads, water, sewer, solid waste, etc.) that will have the ability to meet future demands.

Exit 11/Greeley Street/Continental Boulevard: During 1991, the state commenced construction of this project which, when completed, will include a widening of the underpass and an upgrade of the interchange and various roadway improvements within the immediate vicinity. It is anticipated that this project will be completed in the fall of 1992. Once the project has been completed, it will be a tremendous asset and benefit to the community at large and will serve us well in the future.

Camp Sargent Road Bypass: After nearly ten years of dialog, debate, legal intervention and bureaucratic entanglement, the town was notified this past August that the U.S. Army Corps of Engineers and the EPA had agreed upon a route for the proposed Camp Sargent Road Bypass. The N.H. Department of Transportation is now in the process of completing the design plan for this project, and it is anticipated that construction will commence in the late summer of 1992 with an expected completion date of early 1994.

ECONOMY _____

Despite the economic problems now being experienced, we can only hope that the economy has reached bottom. However, there does remain a solid base on which to build and expand in the future. This Board believes that New Hampshire in general and the Merrimack area in particular have a number of positive factors working in their favor, not the least of which are the people themselves who over the years have proven to be a hardworking, industrious and loyal workforce.

If we are to stop the bleeding and start to revitalize our economy, it is going to take teamwork at all levels of government, along with a cooperative effort between the public and private sectors. Over this year, we have attempted to take a much more proactive approach to economic development issues, recognizing the legitimate role of the public sector in assisting, promoting and stimulating private sector investments. Some of these efforts have been successful and some not; however, it is important to recognize that public initiative in these areas not only enhances a broad range of employment opportunities but also enhances the revenues that flow back to all levels of government.

At the selectmen's meeting on October 17, 1991, Kathy Wales submitted her resignation from the Board of Selectmen. This resignation was necessitated as her husband's employer was transferring him to Minnesota and they would be moving. Kathy had served the town for 4½ years as selectman at the time of her resignation. The remaining selectmen quickly solicited applications and from the seven residents interviewed, chose Mr. Leonard Worster to fill the vacancy.

The town also experienced the loss of four other very dedicated and long-time employees during the year. Aggie Warrington, Dispatcher extraordinaire, retired from the Police Department and is enjoying her retirement. On a sadder note, Helen Hess, who worked in the office of the Town Clerk/Tax Collector, Jean Geiger, retired from the Assessor's Office, and Al Quintal, retired from the Police Department, all passed away in 1991. This town report is dedicated to their memory.

In closing, we take this opportunity to express our thanks and gratitude to the volunteers who have given unselfishly of their time and energy to the town's boards, commissions and committees. We also give special thanks to the department and division heads, employees and their families, the local churches and civic organizations, most importantly, the citizens who have contributed so much to the operation of our town during this past year.

The Merrimack Board of Selectmen:

Richard E. Dumont, Chairman
John M. Francis
Robert W. Brundige
Edward J. Silva
Leonard C. Worster

SOLID WASTE ADVISORY COMMITTEE

1991 ANNUAL REPORT

The Solid Waste Advisory Committee was formed from residents in Merrimack, a representative from the Public Works Department, Board of Selectmen, and Supervisor of Waste Management. The Committee meets the second Thursday of every month at 7:00 pm to go over details in the running of waste management, gathering data and listening to experts in the waste industry. The duty of the Committee is to work as an advisory committee to the Selectmen. The Committee was divided up into sub-committees:

Committee #1. This committee looks at the present day problems facing the landfill, and education to the community. Watch for landfill facts in The Village Crier in the future).

Committee #2. Looks at the longer range problems that can develop in 3 to 4 years. Gathering information on how to keep the landfill going for future use.

Committee #3 . Will serve for 5 to 6 years to work with the other committee members on when and how long we have before closure and what are the alternatives to landfills.

A Chairman, Co-Chairman, and Secretary were elected. We are a very new committee and are willing to give our time in this project of public service and serving the selectmen and our Town of Merrimack as an advisory committee. We welcome the people of Merrimack to come and observe our meetings.

Solid Waste Advisory Committee

Nancy Toms, Chairman

Beth Secor, Vice Chairman

Ted Parmenter, Secretary

Chris Ager

Bill Barry

Richard Duprey

Pete Gagnon

Bob Kelley

Bob L'Heureux

Lou Tacito

Leonard Worster

Chip Chesley, Director of Public Works

1991 ANNUAL REPORT

In the summer of 1991, the Board of Selectmen formed the Wasserman Park Master Plan Committee for the purpose of researching and developing plans which would promote the park and encourage the realization of its fullest potential as a benefit to the community now and in the future. Wasserman Park, which was acquired by the town in 1989, is comprised of approximately 130 acres situated on Naticook Lake in the southwest portion of town.

On July 31, 1991, the committee held its first meeting with former selectman Kathy Wales presiding as chairman pro tem. We set the following goals for the committee:

- 1) To complete a physical inventory of the park
- 2) To assess the needs of the community and determine which of those needs could be best addressed within the park.
- 3) To prioritize the needs of the community
- 4) To try to set a realistic schedule for the implementation of future projects to be undertaken within the park.
- 5) To suggest guidelines for improvements and expansion of existing and future operations within the park and forward our recommendations to the Board of Selectmen and Town Manager for their approval.
- 6) To review and develop recommendations which would enhance and preserve the park with respect to the covenants set forth in the purchase agreement.
- 7) To review existing park ordinances, rules and regulations, and to make appropriate policy recommendations to the Board of Selectmen and Town Manager.

We have accomplished our first goal. A complete inventory was submitted to the Board of Selectmen and Town Manager, along with several recommendations for improvements to the park. We have begun to assess the

needs of this community and will endeavor in our master plan to do justice to the quiet and beauty of this local retreat while encouraging its widespread use and enjoyment by the townspeople of Merrimack.

Respectfully submitted:
Patricia Marchal, Chairman

Members:

Richard Dumont, Chairman, Board of Selectmen

Steven Keach, Vice Chairman, WPMPC

Robert Milligan, Citizen Representative

Joshua Wasserman

Rona Wasserman,

Chris Petrovic

Doug Dickinson

John Gibson

John Francis, Parks & Recreation representative

Phil Dube, Parks & Recreation representative

Walter Quist, Conservation Commission

Tim Dutton, Conservation Commission

Charles Watson, Planning Director

Mike Yeomans, Zoning Administrator

Sybil Rocca, Recording Secretary

WELFARE DEPARTMENT

1991 ANNUAL REPORT

The number of welfare cases continues to grow. Some families have been on the rolls for over a year with the husbands looking for full time work. Unemployment benefits have run out which puts more expenses on the town. Lay offs continue to occur. Approximately fifty cases are being handled monthly at this time. The budget was overexpended by \$125,000 during the 1990-91 fiscal year. Revenue was \$2,364.00.

The food pantries at St. James Methodist Church and St. John Neumann Church continue to do a fantastic job. Various organizations and families saw that clients had Thanksgiving baskets and that children had presents for Christmas. Merrimack is fortunate to have a Crisis Fund which often takes care of necessary expenses that welfare doesn't cover.

The town's Welfare Work Program has put clients in the library, parks, recycling facility, Fire Department, Maintenance Equipment, MYA building, Highway Department and town offices. They are required to work for the town to pay off their benefit as best they can. Our town departments have been very satisfied with their "free" help.

Welfare continues to be handled through the Finance Department with the town manager as Overseer of the Poor. We try to keep up with the new laws passed through the legislature by attending monthly meetings of welfare directors throughout the state.

Respectfully submitted,
Jean Hieken
Welfare Secretary

ZONING BOARD OF ADJUSTMENT

1991 ANUAL REPORT

In 1990 a study was undertaken to determine the historical, annual case load of the Zoning Board of Adjustment. The primary purpose of this endeavor was to understand the relationship of the high growth period in the 1980's with the slower, sustained growth of the preceding decade. What this analysis showed was a very distinct pattern. During the 1970's the average number of cases heard by the Board was approximately 42. During 1980-1983 the average number of cases began to slowly increase. In 1985 the total case load peaked at nearly 100.

It would have been reasonable to predict in 1990 that after this economic downturn, the trend of the 1990's would indicate a substantial decline in the total number of cases as compared to 20 years prior. This however has not proved to be true. From 1986 to 1990, the number of cases dropped proportionately to the steady rise evident in the early part of the decade. This statistical bell curve not only accurately reflected the 1980's boom period, but also has shown with the addition of data from 1990 and 1991 that the number of cases considered by the Board annually has returned to its historical average. In both 1990 and 1991, 39 cases were adjudicated.

An important indicator of how well community land use laws work is by the number and type of requests submitted to the Zoning Board. While the number of applications in 1991 maintained the historical average, homeowners still comprised the greatest percentage of users of this public process. Of the 39 applications, 30% of these involved dimensional variances for new residential additions. 12% were for variances to maintain new structures which were improperly located at the time of construction. And 14% were to maintain existing structures built in excess of 15 years ago. Permission to create an accessory apartment under standards adopted at the 1991 Town Meeting represented 8% of the applications. Regarding commercial activities, the second largest number of variance requests received concerned signs with 19% of the total. The remaining 9% of the applications were for other types of activities. Although it will be necessary to compare this break down of applications with prior years to fully understand trends, the data suggest: 1) even with the doubling of population from 1970- 1990 this has not caused a sustained increased demand for relief from the Zoning Ordinances; 2) the procedures in place are effective in reducing building

locational errors; and 3) the public has demonstrated heightened awareness of the need for accuracy in their plans and construction.

This year the Board welcomed David Sturm as an alternate member. Mr. Sturm is a practicing attorney. Mr. Sturm's legal background is viewed as a great asset to the Board in their sometimes complex decision making. Also this year Lea Ann Sarette was elected for another one year term as Chairman.

Staff support for the Zoning Board continues with long time Planning Department Secretary Jean Weston, and Zoning Administrator Michael Yeomans. Rita Carlton provides back-up secretarial support to Mrs Weston.

The Zoning Board of Adjustment and their staff look toward 1992 as a positive year for the Town of Merrimack and their continued service to its citizens.

Respectfully submitted by the members of
the Zoning Board of Adjustment:

Lea Anne Sarette, Chairman

C R Poremski

Bruce W Nightingale

Charles R Roberts

James J Bedard

Cynthia J Howe

Lon S. Woods

David G. Sturm

TOWN CLERK'S REPORT

JUNE 30, 1991**COLLECTIONS:**

Auto Registrations	\$1,583,732.50
Ambulance Fees	35,349.39
Bad Check Handling Fees	990.04
Certified Copies	947.00
Civil Forfeitures	975.00
Dog Licenses	7,592.00
Marriage Licenses	6,240.00
Miscellaneous Receipts	811.50
Parking Fines	290.00
Title Applications	8,237.00
Town Agent Fees	25,950.30
U.C.C. Filings	8,684.83
Voter Checklist	100.00
Cash Over	60.80
Cash Short	(134.24)
Total Collections	<u>\$1,679,826.12</u>
Total Remitted to Treasurer	<u><u>\$1,679,826.12</u></u>

SUMMARY OF AMBULANCE BILLING

PERIOD ENDING JUNE 30, 1991**—DR—**

Uncollected at 6/30/90	\$26,610.64
Billed 7/1/90 thru 6/30/91	54,200.01
Information Requests	150.00
Overpayments	665.45
Total Debits	<u>\$81,626.10</u>

—CR—

Collected and Remitted	\$35,349.39
Abated	\$19,088.08
Commission Against Accounts	594.63
Uncollected at 6/30/91	26,594.00
Total Credits	<u>\$81,626.10</u>

TAX COLLECTOR'S REPORT

SUMMARY OF TAX ACCOUNTS

FISCAL YEAR ENDED JUNE 30, 1991

—DR— Levies of

Uncollected Taxes—			
Beginning of Fiscal Year:*	1991	1990	Prior
Property Taxes		\$11,924,495.12	\$568.00
Yield Taxes		100.00	1,467.00
Sewer Rents	133,290.00		
Hydrant Tax	18,749.00		
In Lieu of Taxes	173,379.00		
Taxes Committed			
to Collector:			
Property Taxes	\$13,700,366.00	13,636,953.00	
Land Use Change Tax		24,967.00	
Yield Taxes	313.00	7,656.00	
Sewer Rent	171,090.00	170,992.50	
Hydrant	17,192.00	15,157.00	
In Lieu of Taxes		170,381.00	
Added Taxes:			
Property Taxes	3,965.00	12,600.00	
Overpayments:**			
a/c Property Taxes		59,000.60	
a/c Sewer		90.00	
Interest Collected on			
Delinquent Taxes	101,078.43	103.72	
December 1991 Property			
Tax Prepayment	50.00		
Total Debits	<u>\$13,892,976.00</u>	<u>\$26,448,888.65</u>	<u>\$2,138.72</u>

—CR— Levies of

Remitted to Treasurer During			
Fiscal Year:	1991	1990	Prior
Property Taxes	\$9,315,996.07	\$23,675,392.66	\$568.00
Land Use Change Tax		24,967.00	
Yield Taxes		6,976.00	1,467.00
Sewer Rents	131,325.00	293,970.00	
Hydrant	11,130.00	32,459.00	
In Lieu of Taxes		343,760.00	
Prepayments	7,247.73		
Interest on Taxes		101,078.43	103.72

Abatements Allowed:

Property Taxes	6,116.00	126,713.04
Sewer Rent		360.00
Hydrant		45.00

Uncollected Taxes End of Fiscal Year:

Property Taxes	4,375,021.20		
Yield Taxes	313.00	103.00	
Sewer Rents	39,765.00		
Hydant	6,062.00		
Tax Liens Executed		1,843,064.52	
Total Credits	\$13,892,976.00	\$26,448,888.65	\$2,138.72

* These uncollected balances should be the same as last year's ending balances.

** Overpayments should be included as part of regular remittance items.

———— **SUMMARY OF TAX SALES/TAX LIEN ACCOUNTS** ————
FISCAL YEAR ENDED JUNE 30, 1991

—DR—

Tax Sale/Lien on Account of Levies of
1990 1989 1988 &
Prior

Balance of Unredeemed Taxes of Fiscal Year		\$1,783,083.88	\$784,165.11
Taxes Sold/Executed to Town During Fiscal Year	\$2,001,027.69	4,066.03	
Interest Collected After Sale/Lien Execution	5,861.23	88,942.89	203,536.34
Redemption Cost:	(Included In Interest Collected)		
Overpayments		602.30	
Total Debits	\$2,006,888.92	\$1,876,695.10	\$987,701.45

—CR—

Remittance to Treasurer During Fiscal Year:			
Redemptions	\$395,779.19	\$1,031,983.05	\$595,721.94
Interest and Cost after Sale	5,861.23	88,942.89	203,536.34
Abatements During Year	9,200.00	14,076.49	4,994.75
Deeded to Town During Year		4,882.11	35,840.64
Unredeemed Taxes End of Year	1,596,048.50	736,810.56	147,607.78
Total Credits	\$2,006,888.92	\$1,876,695.10	\$987,701.45

———— SUMMARY OF COMMERCIAL SEWER AT JUNE 30, 1991 ————

—DR—

Warrants Committed To Collector	\$150,040.41
Uncollected at 6/30/90	3,624.37
Interest Collected	462.15
Overpayments	159.97
Total Debits	\$154,283.90

—CR—

Collected and Remitted To Treasurer	\$142,443.11
Transferred to Tax Lien	4,970.94
Abatements	114.32
Interest Collected	462.15
Uncollected at 6/30/91	6,293.38
Total Credits	\$154,283.90

VITAL STATISTICS

MARRIAGES REGISTERED IN THE TOWN OF MERRIMACK, NH YEAR ENDING DECEMBER 31, 1991

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
1990			
Sept. 8	Hudson	James P. Kindl Patti A. Wheeler	R.C. Priest Patrick Irwin
1991			
Jan. 5	Merrimack	Daniel H. Chambers Jeanne Y. Turke	R.C. Priest Marc Guillemette
19	Nashua	Walter Lubbe Michele M. Paris	Rev. Msgr. T. Joseph McDonough
Feb. 2	Merrimack	Shawn W. Duarte Kim M. Brewster	Cath. Priest Rev. Edward Richard
2	Merrimack	Robert F. Okren Kim E. Cox	JP Natalie B. Manor
14	Hudson	Timothy W. Parsons Lisa M. Scali	Pastor Rev. David L. Howe
16	Nashua	Roger R. Beauchemin Rose M. Small	Cergyman W. Ralph Bruce
16	Nashua	Bradley K. Pribble Kim A. Sebor	Rector Robert W. Odierna
16	Merrimack	Dennis R. Soucy Maria-Dolores Kuck	JP Dennis M. Drake
16	Bedford	Marc R. Vachon Brenda L. Cormier	JP Natalie B. Manor
23	Nashua	Thomas D. Hartt, Sr. Marcia D. Stella	Bishop William J. Weidner
23	Merrimack	Dean R. Uhlman Tricia L. Londo	Priest Donald Lafond
25	Merrimack	Walver W. Louis Alice L. Neff	JP Robert L. Hansen Jr.
Mar. 2	Manchester	John J. Beliveau Laurie A. Silvernail	Sr. Pastor John P. Potter
3	Merrimack	James P. Flaherty Elizabeth M. Conrad	JP Natalie B. Manor
9	Bow	Carl E.A. Johnson Michelle Guillemette	Pastor William R. Keeffe
15	Merrimack	Mark A. Patterson Christine A. Piekos	JP Jacqueline M. Dunham
16	Merrimack	Richard P. Barrows Karen E. Mitchell	Rev. Patricia E. Henking
23	Merrimack	Lewis J. Chaves Barbara M. Walters	JP Natalie B. Manor
26	Merrimack	Thomas A. Marchand Jeanette T. Bilodeau	Pastor William A. Balson
April 6	Nashua	Robert E. Frank Jacqueline R. Hibbard	Rev. Pastor Paul R. Berube

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
April 12	Merrimack	Stephen A. Giovinellie	JP
		Barbara Thompson	Sherri Manor
12	Nashua	Kevin P. Milligan	Asst. Rector
		Cynthia J. Tremblay	Rev. Judith Baldwin
13	Hudson	John C. Plante	JP
		Cynthia L. Sutton	Natalie B. Manor
18	Nashua	Paul A. Trepaney	JP
		Allison L. Burke	Agnes Warrington
20	Nashua	Michael G. Brooks	JP
		Lisa M. Moreau	David E. Lieberman
20	Nashua	Bruce A. Pooler	Catholic
		Lynne M. Allgaier	Rev. Edward D. Richard
21	Goffstown	Mark W. Severance	Rev.
		Janice M. Anger	Rev. Malcolm T. Hall
21	Merrimack	William J. Smith	JP
		Shaunna M. Duffy	Ronald G. Dumais
27	Merrimack	Ron W. Barry	Elder
		Tracy L. Hagerty	D.S. Dharmapalan
27	Merrimack	Richard H. Bilodeau	JP
		Joanne L. Lavoie	Natalie B. Moore
29	Nashua	Peter T. Courcy	JP
		Michele J. Lajeunesse	Alpheus L. Beals, Jr.
May 3	Nashua	James. D. Hall	JP
		Lori S. Richardson	Patricia A. Murphy
3	Merrimack	Joseph J. Sapienza	JP
		Karen M. O'Donnell	James M. Addonizio
4	Merrimack	Paul B. Foster	Elder
		Jolene A. Parker	D.S. Dharmapalan
4	Merrimack	James A. Guillemette	Priest
		Lisa I. Lemay	Donald Lafond
4	Nashua	Richard P. Riendeau	Pastor
		Vicki D. MacDuff	Colin A. Campbell
11	Nashua	William J. Barrett	Rev. Msgr.
		Kathleen L. McGrath	T. Joseph McDonough
11	Milford	Gregory F. Howard	Minister
		Jill Hutchinson	Roy G. Smith
11	Merrimack	Thomas G. Zipps Jr	Minister
		Sheryl L. Neff	Rev Jose' U. Rivera
18	Bedford	David J. Goyen	R.C. Priest
		Lorraine M. LeClair	Rev. C.J. Goggin
18	Merrimack	John W. Normand	Priest
		Patricia M. Mucci	Donald Lafond
18	Bedford	Christopher G. Ziu	JP
		Abby Taplitsky	Beth A. Saltzman
25	Merrimack	Timothy E. Cote	Elder
		Deborah A. Marrone	D.S. Dharmapalan
25	Merrimack	Robert V. Iannaco	Catholic Priest
		Carol Lynn Savoie	Rev. Edward Richard

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
May 25	Merrimack	Kim A. Sharpe	JP
		Patricia J. Ingoldby	Deborah A. Bresette
25	Manchester	Alain F. Smith	Catholic Priest
		Darlene A. Borgman	Thomas J. Hannigan
26	Nashua	Ronald J. Lesieur	Rabbi
		Marcy L. Graboff	Barry I. Krieger
26	Merrimack	Glenn Michael	JP
		Barbara R. Michael	Gregory E. Michael
June 1	Londonderry	Yvan L. Courture	Minister
		Lisa M. Sampson	Calvin F. Fuller
1	Manchester	Michael J. Lamy	Catholic Priest
		Jodi L. Costello	Clyde G. Masterson
1	Nashua	Steven R. Maxwell	Deacon
		Christine A. Anctil	Rev. Micheal LeVasseur
1	Nashua	David B. Ouellette	Asst. Rector
		Arlene J. Goudreau	Marthe F. Dyner
1	Merrimack	Steve F. Roth	Priest
		Lisa M. Loud	Donald Lafond
2	Merrimack	Raymond C. Schleyer	JP
		Lisa Cote	Natalie Beckley-Manor
8	Merrimack	Kevin F. Kerrigan	Priest
		Tracy A. Tuck	Donald Lafond
8	Manchester	Cary D. McAfee	Priest
		Konstanse J. Wohlander	Joseph E. Mahoney
14	Nashua	Douglas R. Dowers	JP
		Sandra E. Wucinich	Eleanor A. Benson
15	Nashua	Heath A. Hatfield	JP
		Priscilla A. Parkhurst	Gerald M. Eaton
15	Merrimack	Michael R. Lamoureux	R.C. Priest
		Jessica L. Bradshaw	Marc Guillemette
15	Merrimack	Daniel C. McDaniel	JP
		Marsha L. Durkin	Susan B. Deshaies
15	Manchester	Kenneth W. Poulin	Catholic Priest
		Shirley A. Lupien	M. Stephen Barrett
15	Merrimack	Wade D. Rugg	JP
		Debra J. Hanson	Ronald G. Demais
15	Nashua	Charles V. Utley	Minister
		Kim M. Crayton	Tony A. Bethel
18	Bedford	Shawn C. Porter	JP
		Michelle L. Silva	Katherine J. Lalos
21	Hudson	Guy J. Patch, Jr.	JP
		Naomi J. Hewey	Duane A. Bailey
22	Merrimack	Eugene E. Bangs	Priest
		Rosemay E. Brodley	Donald Lafond
22	Nashua	Joseph H. Drouin, Jr.	Rector
		Gloria J. Devine	Rev. Robert W. Odierna
22	Nashua	Michael A. Felch Sr.	Rector
		Linda Cady	Rev. Robert W. Odierna

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
June 22	Nashua	Peter E. Krammes	Clergyman
		Cathleen M. Raymond	W. Ralph Bruce
22	Milford	Raymond J. Riendeau	R.C. Priest
		Harriet M. Decato	Richard B. Thompson
22	Milford	Michael P. Soucy	Catholic Priest
		Carrie A. Frontiero	Anthony R. Frontiero
23	Nashua	Bruce E. MacDonald	Minister
		Roberta M. Miller	Jeffrey C. Evans
29	Nashua	Frederick P. Abaid	Asst. Rector
		Susan A. Wightman	Judith Baldwin
29	Merrimack	Thomas J. Brophy	R.C. Priest
		Donna M. Lapaglia	Marc Guillemette
29	Merrimack	John D. Johnson	R.C. Priest
		Denise M. Debonville	Robert E. Gorski
29	New Hampton	Henry B. Newcomb	Minister
		Joan Woodard	N. Tobias Paddock
29	Merrimack	Brandon O. Sussman	JP
		Mary E. Will	Gregory E. Michael
July 4	Concord	Richard A. Chomitz	Minister
		Leight A. Penfield	Barbara M. Haugen
13	Nashua	Gary Raymond Fraser	Priest
		Sandra L. Lesko	Maurice G. Laliberte
13	Bedford	Glen A. Karam	Minister
		Denise R. Bonner	Kenneth D. Anderson
13	Merrimack	Robert G. Krupp	JP
		Susan E. Marquies	James E. Valentine
20	Goffstown	Kurt B. Stuke	R.C. Priest
		Deborah J. Flood	Marc Guillemette
20	Merrimack	David B. Williams Jr.	JP
		Jamie L. Blekitas	Natalie Beckley-Manor
23	Merrimack	Richard H. Daly Jr.	JP
		Chriss A. Marr	James M. Addonizk
27	Bow	Joseph J. Liska	JP
		Cynthia M. Jarvis	Mary E. Golomb
27	Manchester	Kevin T. Voisine	Catholic Priest
		Susan M. Poirier	Lawrence Burns
28	Nashua	David R. Caron	JP
		Cynthia A. Maccallum	James M. Addonizio
28	Hudson	Sherman P. Ross	Pastor
		Marie E. Corman	David R. Owen
Aug. 1	Merrimack	Donald A. Miner, Jr.	JP
		Cindi P. Liakos	Gregory E. Michael
3	Merrimack	Joseph R. Aucoin	JP
		Diane R. Ferris	Jeffrey B. Johnson
10	Merrimack	Daniel J. Cunningham	JP
		Kristen S. Cote	Eleanor A. Benson
10	Merrimack	Sean M. Gallagher	Priest
		Melissa J. Gonville	Donald Lafond

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
Aug. 10	Milford	Bryan P. Halley	R.C. Priest
		Cheryl L. Violette	Richard B. Thompson
10	Nashua	David J. Nesbitt	Minister
		Anna-Lisa Crooker	Jeffrey C. Evans
10	Merrimack	Paul D. Ouellette	Priest
		Kim M. Moraros	Rev. Donald Lafond
10	Concord	Jason P. Plante	Rector
		Diane L. Bushnell	David P. Jones
16	Merrimack	Steven M. Lemieux	JP
		Pamela S. MacCord	Susan B. Deshaies
17	Merrimack	Gregory A. Kirby	JP
		Cheryl M. Pope	John D. Roller
17	Hudson	Daniel J. Simoes	JP
		Greta S. Conley	Natalie Beckley-Manor
18	Nashua	Dwight A. Stevens III	Minister
		Keime J. Hall	Edward A. Koonz
21	Wolfeboro	James S. Marshall	Priest
		Lisa A. Dussault	Randolph K. Dales
24	Merrimack	Fernald J. Chaloux	JP
		Kathleen M. Adams	Natalie Beckley Manor
24	Nashua	Joel P. Hendron	Asst. Rector
		Karen A. Schoeller	Marthe F. Dyer
24	Merrimack	Don A. Pearson	Priest
		Louise P. Coelho	Marc Guillmette
24	Merrimack	Robert C. St. George III	Pastor
		Kimberley A. Patenaude	Lilian J. Warner
31	Manchester	Mark P. Mercier	JP
		Rhonda D. Prescott	Pamela Haigler
31	Hudson	Timothy J. Piercy	JP
		Laura A. Lastowka	James M. Addonizio
Sept. 1	Pelham	Chad A. Camirand	JP
		Amy Jo Kelley	Joyce E. McCaffery
1	Merrimack	Paul E. Ciesielski	Priest
		Nancy M. Jolin	Robert E. Gorski
1	Merrimack	Scott Traurig	JP
		Pamela M. Deane	Ronald G. Dumais
6	Nashua	Mark S. Perreault	Minister
		Lisa B. Jokisaari	James S. Chaloner
7	Manchester	John T. Lockridge	JP
		Kelley L. Burke	Sherri C. Manor
7	Manchester	David M. Malette	Minister
		Patricia N. Burdett	David G. Phreaner
7	Merrimack	Robert E. Schrepfer	JP
		Delia Kufka	Natalie Beckley Manor
14	Milford	George Adams	Minister
		Maureen M. Matyuf	Jeanne Nieuwejaar
14	Dover	Robert E. Catudal	Clergyman
		Heather L. Urmston	David Slater

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
Sept. 14	Bedford	Joseph P. Dunleavy	Catholic Priest
		Karen M. Bell	Rev. C.J. Goggin
14	Hampton	Emil F. Soucy	JP
		Laceta J. Vitale	William L. Wrenn Jr
20	Merrimack	Timothy J. Connell	Catholic Priest
		Robin K. Navasaitis	Rev. Marc Guillemette
21	Manchester	Keith B. Caron	Minister
		Antoinette R. Civiello	Jeffrey B. Kress
21	Merrimack	Richard T. Desmond	Catholic Priest
		Bernia M. Killkelley	Rev. Edward Richard
21	Lisbon	Roger C. Lagerquist	Catholic Priest
		Margaret L. Keenan	Rev. John A. Wright
21	East Derry	Jeffrey D. Porter	Minister
		Susan A. Loffler	Nelson Howard III
28	Nashua	Philip M. Anthony	Priest
		Amy E. Ryan	Rev. Soterios Alexopoulos
28	Merrimack	Brian G. Cote	Catholic Priest
		Elizabeth M. Lamont	Rev. Edward Richard
28	Amherst	Roland W. Klinger	Pastor
		Deena U. Riznyk	Richard H. Schleicher
28	Manchester	Andre G. Lambert	Minister
		Tammie M. Desruisseaux	Rev. James E. Watson
28	Bedford	Jon S. Zakas	Minister
		Bonnie J. Walker	Roger W. Palmquist
21	Hollis	Kenneth M. Begin	Pastor
		Cheryl L. Nickerson	John A. Terry
Oct. 5	Merrimack	Carey M. Demers	Catholic Priest
		Sheila A. Breen	Rev. Marc Guillemette
5	Merrimack	Christopher J. Skirkey	Catholic Priest
		Darlene M. Beard	Rev. Marc Guillemette
5	Merrimack	Jeffrey E. Smith	Elder
		Tammy A. Davis	D.S. Dharmapalan
12	Bedford	Paul T. Albertelli	Catholic Priest
		Cynthia L. Lortie	Rev. C.J. Goggin
12	Merrimack	John J. Hancock	Priest
		Candice K. Gawthorp	Robert E. Gorski
12	Nashua	Scott V. Kurzweil	Catholic Priest
		Michelle Colangelo	Rev. Francis Spencer
12	Amherst	Bruce K. Sturtevant	JP
		Pamela A. LaFlamme	Leonard G. Deming II
12	Auburn	Craig J. Weisman	Catholic Priest
		Cindy N. Montminy	Anthony R. Froneiro
12	Merrimack	Charles L. White Jr.	Pastor
		Valerie J. Norwalt	Paul Norwalt
13	Hudson	Joseph B. Messier	JP
		Dana M. Maugel	William E. Beane
19	Nashua	Erik S. Barron	Minister
		Kim L. Thomas	James S. Chaloner
19	Hudson	Eric L. Trowbridge	JP
		Linda T. Bellemore	William E. Beane

<i>Date</i>	<i>Place</i>	<i>Names</i>	<i>By Whom Married</i>
Oct. 26	Nashua	Joseph L. Largy	Catholic Priest
		Erica J. Carbonneau	Rev. Leo A. LeBlanc
28	Nashua	Arthur Stockhausen, Jr.	Catholic Priest
		Louise E. Neveu	Rev. Raymond Ball
Nov. 2	Nashua	Charles Antonopoulos	JP
		Denise Dugas	Gary M. Prolman
2	Nashua	Steven M. Friedland	Pastor
		Kelly A. Farrell	Kenneth L. Mills
2	Merrimack	Jeffrey G. Hall	Catholic Priest
		Celeste M. Goudreau	Rev. Marc Guillemette
3	Merrimack	Brian M. Fitzpatrick	JP
		Donna J. Guimond	Francis J. Dallaire
9	Merrimack	Stephen C. Carroll	R.C. Priest
		Brenda A. Cosgrove	Marc Guillemette
9	Merrimack	Scott W. Nyblom	Priest
		Debra A. Daley	Donald Lafond
16	Hudson	James M. Fitzgerald	JP
		Diane Orlando	Mark D. Kanakis
16	Merrimack	Michael F. Roske	Elder
		Deborah A. Giusti	D.S. Dharmapalan
18	Merrimack	Paul D. Yakuboff, Jr.	JP
		Nina C. Matvey	Natalie Beckley Manor
22	Nashua	Richard J. Garabedian	JP
		Laura E. Lepine	Ryan Teeboom
22	Nashua	Barry L. Miller	JP
		Emiko Ichise	Cindy A. Frechette
23	Merrimack	Glen E. Stuke	R.C. Priest
		Linda A. Merrill	Marc Guillemette
23	Nashua	David Lynn Crites	JP
		Nelza Maria Aguiar	Dennis M. Drake
23	Nashua	Robert J. Cyr	Pastor
		Janice C. Connolly	Kenneth L. Mills
25	Merrimack	Timothy J. Dreyer	R.C. Priest
		Laura E. Hall	Marc Guillemette
28	Lyndeboro	Johyn I. Harwood	JP
		Carol J. Milden	Eugene E. Gaffey
30	Merrimack	David J. Senechal	Rev.
		Robin L. Burgess	Delisa Little
Dec. 5	Nashua	John E. Griffin	JP
		Deborah S. Brackett	Ronald G. Dumais
13	Merrimack	George W. Grantham	JP
		Marie D. Smith	Susan B. Deshais
14	Merrimack	Michael J. Casey	Rev.
		Kristen D. Weitemeyer	William A. Balson
15	Merrimack	Scott A. Higgins	JP
		Tara J. Totton	Deborah R. McCaffery
24	Nashua	Dennis S. Courture	JP
		Donna M. Smith	James M. Addonizio
25	Nashua	Sean Healy	JP
		Michelle A. Piecuch	Marguerite L. Ross

BIRTHS REGISTERED IN THE TOWN OF MERRIMACK, NH

YEAR ENDING DECEMBER 31, 1991

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
1990				
Dec.	Manchester	Joshua James	Richard Williamson	Ann Marie Hansen
	Malden, MA	Alexandra Marie	David Jackson	Judith G. Nihill
	Nashua	Kelly Ann	Kenneth R. Doucette	Judith B. Zimmerman
1991				
Jan.	Nashua	Matthew Reed	Edmund D. Sullivan	Jane L. Wallingford
	Nashua	Kelsey Erin	Scott W. Peabody	Carol Webster
	Nashua	Jenna Lee	Donald A. Nadeau	Robin L. Guthro
	Nashua	Rachel May	Robert B. Downie	Julie Ann Gailius
	Manchester	Reid Thomas F.	Thomas H.P. Remillard	Lorraine C. Rolerad
	Nashua	Hilary	John D. Reid	Linda S. Novak
	Nashua	Benjamin Samuel	Samuel W.F. Gayman	Katrina L. Mayhugh
	Nashua	Courtney Nicole	Peter C. Belanger	Maria Jo Nichols
	Nashua	Jillian Vivian	Peter D. Marx	Donna L. Lafond
	Manchester	Jennifer Jeanne	David W. Porter	Jeanne L. Gray
	Nashua	Cassidy Marie	Thomas R. Cook	Christine A. Macleod
	Nashua	Richard Gray	Richard G. Dickinson Sr.	Lisa Marie Meyer
	Manchester	Megan Marie	Theodore D. Etchings	Patricia Wright
	Manchester	Kristen Elizabeth	Theodore D. Etchings	Patricia Wright
	Nashua	Tracey Lyn	Dennis R. Laliberte	Claire J. Arel
	Nashua	Emily Maureen	Anthony R. Schaffer	Patti L. Hoffman
	Nashua	Joseph Bertold	Edgar H. Stapf	Joanne D. D'Angelo
	Nashua	Christin Leona	Michael A. Vacca	Leone M. Ferullo
	Nashua	Brian Gustav	Larry B. Gray	Judith L. Kellogg
Feb.	Manchester	Brian Matthew	Mark Desgrosseilliers	Donna L. Lacombe
	Nashua	Dawn Catherine	Michael G. Ely	Rebecca D. Shanks

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
4	Nashua	Julia Marie	Robert Zinsmeister	Karen Ann St. Germain
5	Manchester	Randall Todd	Raymond M. White	Emily A. Stepnitz
6	Nashua	Kelly Marie	Gregory A. McLoon	Melanie A. Lolos
7	Manchester	Jordan Guy	Eugene J. Quattrucci	Lucille S. St. Laurent
7	Manchester	Andrew John	Larwence E. Sweeney	Catherine V. Rice
9	Nashua	Elena Rose	Kenneth C. Wilner	Debra I. Tresser
15	Nashua	Alicia Ann	Dana L. Johnson	Kathleen J. Glesias
15	Nashua	Sineao Elizabeth	Dennis M. McDonnell	Theresa L. McGinley
16	Nashua	Robert Peter	Robert M. Ralph	Jenni Marie Maiocco
17	Nashua	Devan Nichole	Donn Wizenbocker	Patricia Mercier
19	Nashua	Patrick Michael	Michael R. Marston	Joanne Henley
21	Nashua	Hannah Marn	Michael J. Atwater	Ann E. Johnsen
21	Manchester	Ryan Alexander	Robert A. Freed	Terri A. Turock
23	Merrimack	Chauntel Leah	George D. Ceaser	Nancy Knapton
24	Manchester	Christopher Hansoo	Albert A. Lee	Christy W. Shim
27	Nashua	Karolyn Mary	John R. Bristol	Kristin J. Franklin
March 4	Nashua	Allison Margaret	Michael Caplin	Pamela Pepper
5	Nashua	Sarah Louise	Thomas R. Mellinger	Linda E. Hodgman
6	Manchester	Andrew George	John C. Bray	Karen M. Garibotto
6	Manchester	Jonathan David	Paul D. Miller	Amanda Sleath
6	Manchester	Cathy Ann	Dennis M. Wynnott	Karen A. Elliott
7	Nashua	Natalie Lyn	Matthew J. Currier	Deborah D. Schaefer
7	Nashua	Tyler Albert	Albert J. Raymond	Debra Martin
7	Nashua	Caleb Michael	Steven P. Wilfert	Cheryl A. McHargue
8	Merrimack	Jacob Charles	Charles A. Dancy III	Marie Rose Arcifa
10	Manchester	Nicholas Peter	Michael P. Losapio	Susan Noble
11	Nashua	Nicole Allyson	Ronald J. Cheli	Marsha R. Ober

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
12	Manchester	Thomas Gunnison	David W. Brooks	Shelley K. Keys
12	Manchester	Kenneth Francis	Kenneth F. Gray Jr.	Grethen Von Kruschka
13	Nashua	Kayla Jean	Joseph D. Nicewicz	Laurie J. Goudreau
14	Nashua	Kelli Rose	John P. Falahee	Ann P. Kilmurray
14	Nashua	Erin Anna	Michael A. Fandozzi	Jeanne F. Gibney
15	Nashua	Krysten Marie	Kenneth K. Karaian	Sharon M. Harpin
16	New London	Robert Perry	Calvin E. Cayes	Jayne P. De Angelis
19	Nashua	Asra	Ziauddin Mohamed	Masarrath Aziz
20	Nashua	Kevin Laurence	Laurence C. Leonard	Gale W. Wescott
22	Nashua	Eric David	Jon D. Halverson	Hollie A. Witts
25	Manchester	Chelsea Marie	Michael P. Dopson	Raeann Mullen
28	Manchester	Andrew Tyler	John T. Conrad III	Sara A. Bradley
28	Nashua	Danielle Marie	Michael J. Fontaine	Michelle Cote
30	Nashua	Christine Marie	Joseph M. Sullivan	Linda S. Conley
31	Manchester	Gina Marie	Robert E. Pfigston	Donna M. Byrson
April 1	Nashua	Brian Patrick	William F. Lester Jr.	Claire M. Boland
3	Nashua	Lauren Nicole	Michael D. Iaquina	Lynn Nettles
4	Nashua	Alana Rose	David J. Ferretti	Claudia J. Bisha
5	Manchester	Mitchel Tyler	Bryan E. Entekin	Susan L. Carlisle
5	Nashua	Cassandra Deanna	Patrick J. Klos	Diane Almeida
6	Nashua	Catherine Alene	Edward J. McNamara	Marilyn L. Schwartz
9	Manchester	Elizabeth Anne	Ronald G. Chaney	Janet Weeks
9	Nashua	David Richard	Robert B. Coutoumas	Marya Yeaton
11	Nashua	Jessica Nicole	Philip K. Royal	Gaylen D. Fowler
11	Nashua	Stephanie Brooke	Philip K. Royal	Gaylen D. Fowler
13	Nashua	Tyler Everett	Phillip G. Hays	Darlene A. Fougere
13	Nashua	Brianna Lynn	Scott R. Howe	Lori A. Daisle
14	Nashua	Jessica June	David J. Rought	Deborah A. Talbert
15	Nashua	David Andrew	Paul A. Cully	Anne S. Kisil

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
15	Nashua	William Charles	William C. Marchant Jr.	Belinda C. Stanton
16	Nashua	Michael Patrick	Michael P. O'Donnell	Marie E. D'Eramo
18	Nashua	Thomas Ivan	Thomas I. Arnold III	Patricia A. Petz
23	Manchester	Cody Pamphile	Martin R. Bernard	Heidi A. Foley
24	Nashua	Jeffrey Ryan	John P. Bisset Jr.	Catherine Markiewicz
24	Nashua	Jamieson Whitford	Jack E. Lewis Jr.	Laura Hall
24	Nashua	Jacob Parker	Roger M. Reidy	Diane M. Leblanc
25	Nashua	Russell James	Gary M. Kuba	Elizabeth H. Haviland
25	Manchester	Kaylee Elizabeth	Kenneth E. Smith	Sharon A. Carse
26	Nashua	Brianna Patricia Marie	James R. Cameron	Barbara C. Determann
27	Nashua	Ian Jeremiah	Eric R. Fontaine	Debra L. Ferguson
28	Nashua	Brieann Michelle	James E. Lavoie	Jill M. McCaffery
29	Nashua	Amy Elizabeth	John F. Lecza	Adeline A. Pinto
30	Nashua	Marissa Lyn	Rafael A. Jimenez	Karen K. Kelton
30	Nashua	John Patrick	John P. MacLean	Patrice H. Doughty
May	Concord	Stevia Margeaux	Gary E. Lefebvre	Lisa G. Clayton
	Nashua	Eric Robert	Edward Naus	Christina M. Curtin
2	Nashua	Kaleigh Ann	Glenn A. Wallace	Peggy L. Malcolm
3	Nashua	Amy Catherine	Thomas M. Martel	Andrea J. Archambault
5	Nashua	Brian Christopher	Christopher L. Beard	Pamela J. Nute
8	Nashua	Matthew Russel	Robert K. Veale	Nancy A. Hafferman
10	Nashua	Matthew Robert	Peter J. Theriault	Kathleen T. Hogan
12	Nashua	Ryan Scott	Michael R. Levesque	Deborah J. Kennedy
12	Nashua	Stacey Rachael	Larry W. Liberman	Sheryl A. Mendoza
12	Nashua	Matthew Robert	Peter A. Stemkowski	Robyne M. Forcier
17	Nashua	Caitlyn Mary	Ronald J. McKay	Kathleen M. Lang
17	Manchester	David Brian	Donald C. Robinson	Darlene T. Gardina
17	Nashua	Andrew Joseph	Joseph R. St. Lawrence	Debra A. Tysko
19	Nashua	Lauren Priscilla	Timothy W. Parsons	Lisa M. Scali
20	Nashua	Catherine Anne	James J. Fortuna	Paula J. Graunas

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
20	Nashua	Jake Campbell	Louis J. Yacco	Amy E. Koenig
21	Nashua	Courtney Lynne	John S. Elliott	Lillian J. Andrews
21	Nashua	Taylor Maxwell	Ronald M. Hal!	Paige A. Schmidt
21	Manchester	Darielle Adina	Ronald S. Shandler	Susan J. Klein
23	Nashua	Charlotte Diane	James A. Drover	Jacqueline Smith
23	Manchester	Kyle Robert	Avery M. Finver	Carol A. Sadrozinske
23	Nashua	Tyler Joseph	Frank J. Worthy Jr.	Jane A. Gearin
27	Nashua	William aEAdward	Edward G. Marvin	Lucille P. Paoletti
27	Nashua	Jennifer Lee	Paul A. Nadeau	Kathryn H. Floras
29	Nashua	Robert John	William P. Doherty Jr.	Mary E. Tardiff
30	Nashua	Kathryn Helen	William J. McGowan	Judith H. Raitanen
30	Nashua	Nathan Scott	Phillip E. Smalley	Dorothy A. Bailey
30	Manchester	Heather Elizabeth	Thomas A. Wingate	Donna M. Bonner
June	Nashua	Colby Michael	Scott R. Johnson	Janet M. Aikman
	Nashua	Anna Catherine	Robert J. Sculley Jr.	Theresa A. Lafleur
	Manchester	Nicholas Arthur	Sean M. Barnett	Shelly R. Street
	Nashua	Kelsey Day	Stephen J. Hunt	Judith A. Leavitt
	Manchester	Kayla Rose	Charles E. Smith	Brenda Wright
	Manchester	Brenden Jeffrey	Thomas J. Meade	Elizabeth Maffei
	Nashua	John Phillip	Ronald A. Goertz	Caroline E. Cassidy
	Manchester	Kayley Jeanne	Thomas W. Peters	Annette Byrd
	Nashua	Jeremiah Nathaniel	Dennis J. King	Linda A. Warch
	Nashua	Zachary Stephen	Stephen C. Prescott	Lauren E. Prescott
15	Manchester	Kristen Marie	Todd A. Trimble	Evelyn I. Zoernack
16	Nashua	Zoya Jasmine	Hossein Tavallai	Soudabeh Ehyaeifar
18	Nashua	Mindy Elizabeth	Douglas C. Ferrin	Nancy E. Pacheco
20	Peterborough	Emily Marie	Kevin J. Martin	Kathleen J. Wilson
23	Nashua	Peter Joseph	Joseph P.Hurley Jr.	Doreen O'Neil
23	Nashua	Avery Ann Frances	Martin L. Jack	Barbara F. Baszmore

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
24	Manchester	Brianna Paris	Robert Clayton Jr.	Anita Paris
24	Manchester	Cassidy Anita	Robert Clayton Jr.	Anita Paris
25	Nashua	Andrew William	Matthew C. Blake	Patricia A. Hagerty
25	Nashua	Luke Hans	Erik H. Johnson	Donna M. Tobin
25	Nashua	Christina Anne	J. Peter De Bruyn Kops	Kathleen M. Holman
29	Nashua	Ryan William	Kevin J. Haggerty	Lisa M. Huard
29	Nashua	Chad Ryan	Roger D. Uhlman	Trica L. Lando
July 1	Nashua	John Matthew	Shawn M. Burnes	Stephanie Hudak
2	Nashua	Ryan Michael	Barnard G. Megargee	Kathleen E. Mooney
2	Nashua	Clayton Robert	Robert R. Shamel	Wendy M. Ward
3	Nashua	Tyler Slade	John H. Garstang	Susan M. Slade
3	Nashua	Leah Christine	Michael D. Pfenning	Leonore C. Salcido
4	Nashua	Jacob Jeffrey Daniel	John J. Parent	Nancy L. Thorne
9	Hanover	Nicholas Alfonso	Steven P. Maniglia	Lydia M. Moretti
9	Nashua	Nicole Marie	Todd W. Moore	Kelly L. Vachon
9	Nashua	Brian Taylor	Douglas H. Starr	Katherine E. Taylor
10	Manchester	Jamie Cameron	Randall M. Shaw	Karen E. Walker
11	Nashua	Cody Darren	Darren K. Cossette	Christine E. Gilroy
11	Nashua	Samuael Michael	Mark Harrison	Karen E. Barney
12	Nashua	Amanda Marie	Mark E. Falco	Nancy L. Ring
12	Nashua	Lindsey Elizabeth	Richard N. Howe Jr.	Maureen E. Coakley
12	Nashua	Chelsea Caroline	Ralph D. Turner	Cheryl A. Dubuc
14	Nashua	Caroline Marie	William R. Closs Jr.	Monique Diane Tellier
15	Manchester	Courtney Elise	Richard K. Leavenworth	Stephanie L. Mawn
15	Manchester	Eric Richard	William A. Silbva	Sandra L. Kurylak
17	Nashua	Kalsey Leigh	James H. Fogg	Michelle M. Chenard
17	Nashua	Heidi Erika	Matthew E. Johnson	Sonia E. Smith
18	Nashua	Karissa Jane	Mark Dale Layden II	Jane L. Casey
18	Manchester	Alyssa Joy	David J. Morgenson	Roseann F. Mango

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
19	Nashua	Dylan Robert	Paul A. Drosness	Anne M. Wilson
23	Nashua	Allison Rose	Peter B. Kenney	Donna L. Cudworth
28	Manchester	Ryan Michael	Bryan C. Decunto	Frances H. Fidaleo
29	Nashua	Michael James	Steven B. Keach	Beth A. Nordstrom
30	Nashua	Margaret Yvonne	William E. Flanagan	Anne-Mari Tremblay
30	Nashua	Meredith Jayne	Wayne D. Landry	Judith M. Cote
30	Manchester	Taylor Rosemary	William T. Wilkes	Lynda A. Marcotte
31	Nashua	Sean Patrick	Christopher T. Mooney	Karen G. Donnelly
Aug. 3	Manchester	Alyson Leslie	Lawrence B. Schwartz	Mary E. Baranski
4	Nashua	Kimberly Theresa	Peter A. Mayo	Beth M. Sullivan
5	Nashua	Chelsi Elizabeth	Daniel Chouinard	Pattie A. Abelson
5	Nashua	Kelley Kay	Harold F. Decourcy	Jill S. Bauer
7	Nashua	Ian James	John E. McQuaid	Roslie M. Brown
9	Nashua	Jillian Kristen	Douglas E. Lear	Cheryl L. Tessier
9	Nashua	Aubrey Elaine	Richard L. Pearson Jr.	Shawna L. Christensen
10	Manchester	Paul Matthew	Paul L. Bosse	Ruth Eldredge
10	Nashua	Katherine Skylar	David C. Dufour	Karen E. Grondin
11	Nashua	James Alexander	David C. Harris	Sarah L. Severance
11	Manchester	Eric Foster	Richard R. Lizotte	Gayle A. Foster
12	Nashua	Brendan Thomas	Daniel F. Cosgrove	Karen E. Jones
14	Manchester	Laura Kendra	Devin R. Slattery	Rebecca Woodard
15	Nashua	Chelsea Amber	James A. Theokas	Judith A. Jenkins
16	Nashua	Kirstie Lynn	Daniel W. Aldrich	Wendy E. Bishop
16	Nashua	Ashley Sarah	Steven R. Boivin	Rovin L. Lusardi
17	Nashua	Danielle Alene	William H. Diener	Jami L. Harbeck
19	Manchester	Michael Scott	Scott R. Currie	Deborah H. Sardilli
19	Nashua	Jacob Ryan	Bradley S. Russell	Laurie J. Tauscher
20	Manchester	Matthew John	Roger A. Hebert	Mary A. Cashin
21	Nashua	Brianna Leigh	Peter J. Lindsay	Patricia A. Lund

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
21	Nashua	Stephanie Marie	James A. Peltak	Cheryl L. Tupper
22	Nashua	Andrew James	James L. Rossi	Kathy A. Paquette
23	Nashua	Samuel Robert	Gary W. Pelletier	Robin Jo Bicknell
24	Nashua	Teresa Marie	Thomas M. Kolb	Ellen L. Galarneau
25	Nashua	Julienne Pamela	Robert R. Sesar	Terese M. White
26	Nashua	Steven Terranova	Ralph V. Alario Jr.	Susan T. Portras
27	Nashua	Mackenzie Taylor	Russell A. Myers	Kathleen A. Salemm
27	Nashua	Jacob Alan	David A. Ralph	Ann Marie Lavoie
29	Exeter	Kelly Paige	Mark G. Spencer	Heidi N. Batchelder
Sept. 1	Nashua	Stephen Francis	Richard C. Schatzl	Karen M. Doherty
3	Nashua	Samantha Adel	David L. Menengas	Adel L. Crowell
5	Concord	Naomi Lee	Dennis M. Bourque	Cheryl L. Chadwick
5	Nashua	Colby	Fred E. Grimes	Karen M. Doherty
10	Nashua	Matthew Thomas	Frederick T. Vegliante	Karen L. Mercier
12	Nashua	Tiffany Brooke	Leonard N. Valcourt	Stephanie M. Gembitsky
12	Nashua	Eric Daniel	Jack E. Watson	Michele Golove
13	Nashua	Vanessa Stacy	John A. Swanson	Julie S. Broome
13	Nashua	Michael Robert	Robert J. Tyrrell	Barbara J. Dougher
14	Nashua	Molly Chase	William T. Palmer	Linda C. Palmer
15	Nashua	Daniel Ryan	Richard S. Johnson	Dianne M. Doherty
18	Manchester	Mackenzie Katherine	Kevin J. Heman	Maryanne Coady
18	Manchester	Daniel Joseph	David A. Simeone	Valeri M. Collins
24	Nashua	Bradley Alexander	Robert D. D'Ambroise	Denise G. Poliquin
24	Nashua	Matthew Mason	John E. Wood	Mary S. Greenfield
26	Nashua	Oliver John	Normand R. Matte	Jennifer A. Marsh
26	Manchester	Cheney Brian	Brian W. Quist	Vicki D. Anderson
29	Nashua	Paul James	Roger P. Durand	Michelle R. Fortin
Oct. 1	Nashua	James Stephen	Stephen K Berberian	Susan A. Balian
2	Manchester	Madeline Anne	John A. Vulcanich	Elizabeth A. Reichard

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
5	Manchester	Jamie Lee	Daniel E. Riley	Lisa A. Robie
7	Nashua	Steven Edward	Richard N. Duval	Patricia A. Kirby
7	Nashua	Denise Aubrey	Thomas D. Walko, Sr.	Deanna A. Medina
8	Nashua	Benjamin Robert	Daniel A. Deveau	Karen E. Silva
8	Nashua	Allison Marie	Robert Gibeley	Marie R. Slusarczyk
10	Nashua	Joshua Robert	William J. Brickley, Jr.	Diane P. Proulx
11	Nashua	Brett Cody	Scott H. Davis	Gail L. Vanduzer
11	Nashua	James Dean	James D. Cumpston, Sr.	Melinda D. Patellos
13	Nashua	Bronwyn Marion	Clifford H. Elliott	Julie A. Hill
14	Nashua	Brennan Patrick	Timothy G. Kerrigan	Catherine M. Devine
14	Manchester	Marris Leigh	Michael P. Thompson	Karen R. Ketchen
15	Nashua	Kaitlin Ann	Kevin B. Kilpatrick	Denise J. Cvinar
20	Manchester	Laura Jeanne	David P. Thompsen	Linda M. Panneton
22	Nashua	Michelle Ann	Edward S. Shidlousky	Janice M. Clark
23	Nashua	Alec Robert	Craig J. McLaughlin	Debora J. Carbone
24	Nashua	Jeffrey Michael	Scott A. Reuter	Antoinette Stossel
24	Nashua	Michael Robert	Michael R. Lamoureux	Jessica L. Bradshaw
26	Nashua	Lauren Elizabeth	Richard F. Madden, Jr.	Amy K. Holt
27	Nashua	Jennifer Lee	Mark J. Plamondon	Sandra L. McDaniel
29	Merrimack	Olivia Joy	Daniel G. Colby	Sandra E. Kennedy
29	Nashua	Lorin Jacquelynn	Fred H. Nichols	Marjorie Gerow
29	Nashua	Sarah Elizabeth Anne	Finlay C. Rothhaus	Laura A. Goodridge
31	Nashua	Amanda Marie	Steven W. Zagorianakos	Paula M. Cunningham
Nov.	Nashua	Laura Anne	Edward F. Sweeney	Donna G. Edwards
	Nashua	Paige Marie	Shawn W. Duarte	Kim M. Brewster
3	Nashua	Patrick Brian	Brian D. Rhodes	Mary E. Davis
5	Nashua	Nathaniel John	Ross C. Davis	Barbara M. Greene
8	Nashua	Kelly Elizabeth	James G. Flynn	Elizabeth Dudley
9	Nashua	Angelica Marie	Mark R. Lavine	Holy J. Garbino

<i>Date</i>	<i>Place</i>	<i>Baby's Name</i>	<i>Father's Name</i>	<i>Mother's Maiden Name</i>
9	Nashua	Katie Elizabeth	Richard H. Schleicher	Dorothy H. Werner
13	Nashua	David Patrick	Mark S. Fulling	Lisa A. Pelletier
19	Nashua	Brendan John	Thomas R. Beaulieu	Maura E. Keelan
19	Nashua	Jaime Lynn	Michael P. Lavoie	Nancy J. Immell
19	Nashua	Julliam	John T. McGee	Sara A. McLaughlin
21	Nashua	Dalton James	Robert C. Flannery	Dandra G. Bennett
21	Nashua	Brian Timothy	Timothy P. Goodridge	Kathleen S. Hujsak
25	Nashua	Nathanial Jacob	Michael D. Douville	Donna L. Whitney
25	Nashua	Daniel John	Edward M. Wassung	Pamela E. Guz
26	Nashua	Alyssa Megan	Alan P. Bernard	Patricia L. Graves
27	Nashua	Michael Evan	Robert E. Stover, Jr.	Cindy L. Pine
30	Nashua	Kateilyn Nicole	Brian N. Peters	Elaine T. Basinet
Dec. 1	Nashua	Lukas Aaron	Nazario Irizarry Jr.	Louellen A. Martin
1	Nashua	Katrina Mara-Joanne	Gerald W. Twardosky	Kathleen M. DeVlaminck
3	Nashua	Caitlin Mary	Edmund Sylvia	Carol A. Strianse
4	Nashua	Nicholas Robert	Robert Kennedy	Beth M. Mansfield
4	Nashua	Abigail Heidi	Charles A. Yandell	Jenifer G. Rand
6	Nashua	Dale Lindsey	Ronald G. Smith	Lucy A. St. Onge
11	Nashua	Mechelle Marie	Michael B. Boisvert	Sandra J. O'Neil
15	Nashua	Hannah Lynne	Brian A. Lynch	Lynne M. Levesque
15	Nashua	Megan Elizabeth	John I. Saunders Jr.	Mary E. Damian
16	Nashua	Andrew Jared	Andrew S. Reczko	Stephanie E. Ratoff
17	Nashua	Mathew Raymond	Marc R. Lafreniere	Kathleen J. Crockett
20	Nashua	Brent Edward	Robert F. Bosley Jr.	Heather M. McGandy
23	Nashua	Brittney Ann	David L. Decelle	Theresa A. Coulombe
25	Nashua	Lydia Marie	Magnes J. Lewis III	Patricia J. Gotch
28	Nashua	Victoria Lynn	James J. Friedreichs	Corinne B. Simmons

DEATHS REGISTERD IN THE TOWN OF MERRIMACK, NH

YEAR ENDING DECEMBER 31, 1991

<i>Date</i>	<i>Place of Death</i>	<i>Name of Deceased</i>	<i>Age</i>	<i>Place of Burial</i>	
1991					
Jan.	2	Nashua	David J. O'Neil Jr.	62	Concord
	3	Manchester	Clarence T. Salvail	79	Concord
	16	Nashua	Amedee J. Houle, Jr.	55	Merrimack
	21	Merrimack	John W. Daman	48	Merrimack
	25	Manchester	Kathleen A. Zyla	73	Bedford
	26	Nashua	Ernest L. Gault, Jr.	75	Nashua
	30	Nashua	Gregg A. Reuter	49	Merrimack
Feb.	6	Nashua	Mary B. Bailey	85	Brookline, MA
	12	Merrimack	John H. Taylor	63	Concord
	15	Manchester	Victoria C. Mancusi	81	New York, NY
	18	Nashua	Frederick M. Fazio	44	Everett, MA
	18	Manchester	Hubert M. Fortier	73	Merrimack
	19	Merrimack	Robert S. Penney	25	Concord
	24	Nashua	Jeannette A. Struble	49	Merrimack
Mar.	27	Nashua	Sheldon T. Lane	76	Gloucester, MA
	3	Merrimack	Leroy G. Sullivan	54	Merrimack
	10	Merrimack	Velma M. Rolerad	64	Merrimack
	13	Nashua	Gladys M. Ackerman	73	Woodbridge, NJ
	20	Merrimack	Steven D. Cohen	48	Merrimack
	22	Nashua	James M. Cahill	61	Concord
	24	Merrimack	John Zyla	73	Bedford
	25	Nashua	Jeanne P. Kimball	43	Merrimack
	29	Cambridge, MA	Doroty Gebow	78	Peabody, MA
April	31	Nashua	Timothy Apostolos	79	Manchester
	12	Nashua	Carol A. Martin	41	Nashua
	13	Milford	Bertha S. Fogel	87	Hazleton, PA
	15	Nashua	William S. Dehn, Jr.	66	Washington, DC
	17	Nashua	Grover H. Ganung, Jr.	65	Concord
	17	Merrimack	Anna R. Spinney	84	Hampton
	19	Manchester	Arthur L. Pinard	74	Drewsville
	21	Nashua	Bernard C. McTigue	57	Old Lyme, CT
	22	Nashua	Philip A. Pennell	47	East Machias, ME
	23	Nashua	James M. MacArthur	58	Newton
May	27	Merrimack	Coleman K. Deane	82	Nashua
	2	Merrimack	Marguerite S. Huber	81	Merrimack
	13	Nashua	Rene A. Henderson	62	Manchester
	14	Nashua	Rose A. Nadreau	83	Hudson
	17	Merrimack	Paul A. Palange	62	Merrimack
	30	Nashua	Elizabeth M. Crane	76	Boston, MA
	30	Goffstown	Norman F. Young	79	Bourne, MA
June	4	Merrimack	Margaret H. Kellogg	73	Black River, NY
	4	Merrimack	Roberta J. Smart	34	Lawrence, MA
	5	Merrimack	Patricia W. Phelps	64	Concord
	8	Nashua	Elmer A. Johnston	60	Concord

<i>Date</i>	<i>Place of Death</i>	<i>Name of Deceased</i>	<i>Age</i>	<i>Place of Burial</i>	
	10	Nashua	Mariano Comella	85	Merrimack
	12	Nashua	Harry L. Decato	57	Merrimack
	12	Merrimack	Harry J. McCarthy, Jr.	687	Merrimack
	30	Manchester	Helen E. Hess	51	Merrimack
July	14	Merrimack	Anthony J. Shelc	68	Westminster, VT
Aug.	1	Merrimack	Edmund C. Small	53	Merrimack
	6	Nashua	Louise A. Irish	82	Merrimack
	6	Nashua	Evelyn F. Johnson	52	Chelsea, VT
	8	Nashua	Evelyn B. Cadema	84	New Bedford, MA
	13	Merrimack	Alice Storms	77	Merrimack
	24	Merrimack	Louis T. Percious	65	Auburn, MA
	31	Manchester	Willis O. Wheeler	79	Boston, MA
Sept.	10	Boston, MA	Walter C. Haas, Jr.	62	Merrimack
	16	Nashua	Rose C. Dauzuk	80	Lowell, MA
	28	Merrimack	James F. Marchant	29	Billerica, MA
Oct.	3	Merrimack	Anna K. Donnelly	87	Lexington, MA
	3	Nashua	Dorothy L. Stymeist	72	Nashua
	6	Merrimack	Eleanor M. Kinney	59	Lowell, MA
	17	Nashua	Walter C. Levering	72	Gulph Mills, PA
	21	Nashua	Vasil Constantine	64	Merrimack
	24	Nashua	Evelyn J. Geiger	70	Merrimack
	25	Nashua	Paul R. Skidmore	54	Cambridge, MA
	28	Nashua	Jennie M. Phillips	68	Concord
Nov.	4	Manchester	Mary L. King	69	Epping
	5	Merrimack	John A. McInerny, Jr.	88	Concord
	9	Merrimack	Elmer E. Aucoin	71	Jaffrey
	13	Nashua	Beryl Brown	62	Manchester
	13	Nashua	Albert Seferian	79	Cambridge, MA
Dec.	5	Merrimack	Joseph T. Donlon, Jr.	57	Merrimack
	10	Manchester	Arthur G. Wagner	83	Concord
	11	Nashua	John E. Ackerman, Jr.	61	Concord
	16	Nashua	Raymond J. Uhrich	67	Concord
	27	Manchester	Irene A. Bourasse	76	Merrimack
	28	Nashua	Raymond A. Grenier	47	Chelmsford, MA
	31	Nashua	Helen A. King	73	Medford, MA

TREASURER'S REPORT
POOLED CASH ACCOUNT

Balance - July 1, 1990 4,309,667.61

Receipts:

General Government	423,403.12
Fire Protection Area	43,758.88
Assessing	1,429.42
Fire	5,190.80
Police	198,731.63
Ambulance	35,269.39
Public Works Administration	850.00
Solid Waste Disposal	474,850.71
Sewer	2,119,429.18
Planning and Zoning	58,305.96
Parks and Recreation	20,710.10
Code Enforcement	56,669.50
Town Clerk/Tax Collector	37,440,735.63
Welfare	2,364.39
Health	9,593.66
Interest on deposits and investments	519,703.41
Federal and state aid	1,708,036.27
Private grants	34,386.47
Transfers from trust funds	325,887.17
Expense reimbursements	79,308.60
Bond anticipation note proceeds	1,460,000.00
Lease proceeds	451,393.00
Total receipts	45,470,007.29

Total cash available 49,779,674.90

Less selectmen's orders paid 39,266,663.07

Balance - June 30, 1991 10,513,011.83

The cash in each fund is pooled for investment purposes. Interest earned on pooled deposits and investments is allocated to each fund on the basis of its relative average monthly equity in the pooled account. Fund equities in

pooled cash at June 30, 1991 and interest earned by each fund during the year then ended are as follows:

<u>Fund</u>	<u>Interest</u>	<u>Equity</u>
General Fund	346,365.85	8,129,869.74
Sewer	99,639.66	1,508,901.64
Fire Protection Area	1,515.91	23,224.20
Veterans Memorial Park	56.80	822.21
Camp Sargent Road By-Pass	7,269.45	44,570.08
Incinerator	318.08	325.92
Road Improvements	63,470.40	786,187.70
Conservation - 80 Acres	476.72	7,128.01
Conservation - Special	590.54	11,982.33
Total	519,703.41	10,513,011.83

BOND PRINCIPAL AND INTEREST PAYMENT SCHEDULES

\$1,110,000 1975 Incinerator Bonds 6.5 % Interest - State Guaranteed

Year	Interest September 1	Principal September 1	Interest March 1	Total
1991-92	8,937.50	55,000.00	7,150.00	71,087.50
1992-93	7,150.00	55,000.00	5,362.50	67,512.50
1993-94	5,362.50	55,000.00	3,575.00	63,937.50
1994-95	3,575.00	55,000.00	1,787.50	60,362.50
1995-96	1,787.50	55,000.00	0.00	56,787.50
	<u>26,812.50</u>	<u>275,000.00</u>	<u>17,875.00</u>	<u>319,687.50</u>

\$2,750,000 1977 Sewer Line Extension Bonds 4.875 % Interest - State Guaranteed

Year	Interest August 1	Principal August 1	Interest February 1	Total
1991-92	21,327.25	125,000.00	18,282.00	164,609.25
1992-93	18,280.50	125,000.00	15,235.00	158,515.50
1993-94	15,233.75	125,000.00	12,188.00	152,421.75
1994-95	12,187.00	125,000.00	9,141.00	146,328.00
1995-96	9,140.25	125,000.00	6,094.00	140,234.25
1996-97	6,093.50	125,000.00	3,047.00	134,140.50
1997-98	3,046.75	125,000.00	0.00	128,046.75
	<u>85,309.00</u>	<u>875,000.00</u>	<u>63,987.00</u>	<u>1,024,296.00</u>

\$2,250,000 1980 Sewer Line Extension Bonds 7.12 % Interest - State Guaranteed

Year	Interest July 1	Principal July 1	Interest January 1	Total
1991-92	40,645.00	110,000.00	36,932.50	187,577.50
1992-93	27,720.48	110,000.00	26,480.26	164,200.74
1993-94	32,256.68	110,000.00	29,260.00	171,516.68
1994-95	29,260.00	110,000.00	25,272.50	164,532.50
1995-96	25,272.50	110,000.00	21,230.00	156,502.50
1996-97	21,230.00	110,000.00	17,132.50	148,362.50
1997-98	17,132.50	110,000.00	12,952.50	140,085.00
1998-99	12,952.50	110,000.00	8,690.00	131,642.50
1999-2000	8,690.00	110,000.00	4,372.50	123,062.50
2000-2001	4,372.50	110,000.00	0.00	114,372.50
	<u>219,532.16</u>	<u>1,100,000.00</u>	<u>182,322.76</u>	<u>1,501,854.92</u>

\$3,000,000 1985 Road Improvement Bonds
7.5% - 7.7% Interest

Year	Interest August 1	Principal February 1	Interest February 1	Total
1991-92	45,600.00	300,000.00	45,600.00	391,200.00
1992-93	34,350.00	300,000.00	34,350.00	368,700.00
1993-94	22,950.00	300,000.00	22,950.00	345,900.00
1994-95	11,550.00	300,000.00	11,550.00	323,100.00
	<u>114,450.00</u>	<u>1,200,000.00</u>	<u>114,450.00</u>	<u>1,428,900.00</u>

\$3,300,000 1987 Road Improvement Bonds
5.40% - 7.25% Interest

Year	Interest July 15	Principal July 15	Interest January 15	Total
1991-92	77,632.50	330,000.00	67,567.50	475,200.00
1992-93	67,567.50	330,000.00	57,172.50	454,740.00
1993-94	57,172.50	330,000.00	46,282.50	433,455.00
1994-95	46,282.50	330,000.00	35,062.50	411,345.00
1995-96	35,062.50	330,000.00	23,595.00	388,657.50
1996-97	23,595.00	330,000.00	11,962.50	365,557.50
1997-98	11,962.50	330,000.00	0.00	341,962.50
	<u>319,275.00</u>	<u>2,310,000.00</u>	<u>241,642.50</u>	<u>2,870,917.50</u>

\$3,500,000 1988 Sewer Line Extension Bonds
6.95% - 7.05% Interest

Year	Interest July 15	Principal July 15	Interest January 15	Total
1991-92	8,762.50	50,000.00	7,025.00	65,787.50
1992-93	7,025.00	50,000.00	5,287.50	62,312.50
1993-94	5,287.50	50,000.00	3,525.00	58,812.50
1994-95	3,525.00	50,000.00	1,762.50	55,287.50
1995-96	1,762.50	50,000.00	0.00	51,762.50
	<u>26,362.50</u>	<u>250,000.00</u>	<u>17,600.00</u>	<u>293,962.50</u>

\$1,550,000 1989 Camp Naticook Bonds
9.5 % Interest

Year	Interest July 2	Principal January 2	Interest January 2	Total
1991-92	71,214.00	55,572.00	71,214.00	198,000.00
1992-93	68,575.00	60,850.00	68,575.00	198,000.00
1993-94	65,684.00	66,632.00	65,684.00	198,000.00
1994-95	62,519.00	72,962.00	62,519.00	198,000.00
1995-96	59,054.00	79,892.00	59,054.00	198,000.00
1996-97	55,259.00	87,482.00	55,259.00	198,000.00
1997-98	51,103.00	95,794.00	51,103.00	198,000.00
1998-99	46,553.00	104,894.00	46,553.00	198,000.00
1999-2000	41,571.00	114,858.00	41,571.00	198,000.00
2000-01	36,115.00	125,770.00	36,115.00	198,000.00
2001-02	30,141.00	137,718.00	30,141.00	198,000.00
2002-03	23,599.00	150,802.00	23,599.00	198,000.00
2003-04	16,436.00	165,128.00	16,436.00	198,000.00
2004-05	8,593.00	180,896.00	8,593.00	198,082.00
	<u>636,416.00</u>	<u>1,499,250.00</u>	<u>636,416.00</u>	<u>2,772,082.00</u>

\$330,000 1991 Recycling Facility Lease/Purchase Agreement
8.341 % Interest

Year	Principal March 31	Interest March 31	Total
1991-92	36,629.81	27,436.68	64,066.49
1992-93	39,675.27	24,391.22	64,066.49
1993-94	42,973.93	21,092.56	64,066.49
1994-95	46,546.84	17,519.65	64,066.49
1995-96	50,416.82	13,649.67	64,066.49
1996-97	54,608.54	9,457.95	64,066.49
1997-98	59,148.79	4,917.70	64,066.49
	<u>330,000.00</u>	<u>118,465.43</u>	<u>448,465.43</u>

\$121,393 1991 Computer/Telephone System Lease/Purchase Agreement
8.4393 % Interest

Year	Principal March 31	Interest March 31	Total
1991-92	37,233.69	10,244.68	47,478.37
1992-93	40,375.94	7,102.43	47,478.37
1993-94	43,783.37	3,695.00	47,478.37
	<u>121,393.00</u>	<u>21,042.11</u>	<u>142,435.11</u>

**\$906,500 1991 Aeration System Lease/Purchase Agreement
8.0699 % Interest**

Year	Principal March 15	Interest March 15	Total
1991-92	62,366.37	73,158.09	135,524.46
1992-93	67,399.58	68,124.88	135,524.46
1993-94	72,838.99	62,685.47	135,524.46
1994-95	78,717.38	56,807.08	135,524.46
1995-96	85,070.18	50,454.28	135,524.46
1996-97	91,935.68	43,588.78	135,524.46
1997-98	99,355.25	36,169.21	135,524.46
1998-99	107,373.60	28,150.86	135,524.46
1999-2000	116,039.07	19,485.39	135,524.46
2000-01	125,403.90	10,120.56	135,524.46
	<u>906,500.00</u>	<u>448,744.60</u>	<u>1,355,244.60</u>

**\$58,000 1991 Computer System Lease/Purchase Agreement
8.4484 % Interest**

Year	Principal June 6	Interest June 6	Total
1991-92	12,786.45	4,900.07	17,686.52
1992-93	13,866.70	3,819.82	17,686.52
1993-94	15,038.21	2,648.31	17,686.52
1994-95	16,308.64	1,377.88	17,686.52
	<u>58,000.00</u>	<u>12,746.08</u>	<u>70,746.08</u>

**\$1,460,000 1991 Road Improvement Bonds
6.5 % Interest**

Year	Interest August 15	Principal August 15	Interest February 15	Total
1991-92	0.00	0.00	54,567.50	54,567.50
1992-93	47,450.00	150,000.00	42,575.00	240,025.00
1993-94	42,575.00	150,000.00	37,700.00	230,275.00
1994-95	37,700.00	145,000.00	32,987.50	215,687.50
1995-96	32,987.50	145,000.00	28,275.00	206,262.50
1996-97	28,275.00	145,000.00	23,562.50	196,837.50
1997-98	23,562.50	145,000.00	18,850.00	187,412.50
1998-99	18,850.00	145,000.00	14,137.50	177,987.50
1999-2000	14,137.50	145,000.00	9,425.00	168,562.50
2000-01	9,425.00	145,000.00	4,712.50	159,137.50
2001-02	4,712.50	145,000.00	0.00	149,712.50
	<u>259,675.00</u>	<u>1,460,000.00</u>	<u>266,792.50</u>	<u>1,986,467.50</u>

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SCHEDULE OF TOWN PROPERTY

JUNE 30, 1991**Town Hall:**

Land and buildings	1,115,971
Furniture and equipment	596,139

Library:

Land and buildings	521,500
Furniture and equipment	162,068

Police Department:

Land and buildings	86,900
Equipment	724,179

Ambulance

249,691

Fire Department:

Land and buildings	95,802
Equipment	809,612

Landfill

892,341

Parks, commons, and playgrounds

2,534,105

Highway Department:

Land and buildings	247,733
Equipment	1,483,489

Emergency Management equipment

46,206

Sewer plant and facilities

30,413,717

Land and buildings acquired through Tax Collector's deeds:

Robin Lane 6C/302, 6C/303, 6C/316, 3C/317	2,940
Turkey Hill Road 4C/233	9,710
Burt Street 5C/270	5,590
Old Blood Road 5B/231, 5B/9	10,400
Valleyview Drive 5C/142	4,850
Valleyview Drive 5C/137	4,940
Valleyview Drive 5C/138-1 (4 lots)	12,940
Valleyview Drive 5C/150	4,880
Brewster Street 6D/18-1	5,640
Rita Street 6D/163	7,580
Weston Street 6D/391-2	14,230
Ingham Road 3C/030-1	220
Lawrence Road 7B/001	690
Mayhew Road 6A-2/092-01	550
Mayhew Road 6A-2/110	132

Pearson Road 7D/166-2	235
Longa Road 6A-2/128	200
Bedford Road 6D/233-1	455
Woodhaven Circle 6D/052	2,840
Pine Trail Road 6A-2/025	34
Newton Street 4C/352	25
Ministerial Drive 6D/477	2,231
Peaslee Road 3A/047	435

Total	40,071,200
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SUMMARY INVENTORY OF VALUATION **TAX YEAR 1990**

Land	613,031,061
Buildings	1,003,405,630
Public utilities:	
Water	2,218,500
Gas	3,001,500
Electric	14,540,260
Telephone	1,550,000
Total valuation before exemptions	1,637,746,951
Exemptions allowed:	
Blind	105,000
Elderly	5,914,100
Disabled servicemen	190,000
Total exemptions allowed	6,209,100
Net valuation on which tax rate is based	1,631,537,851

NET ASSESSED VALUATION HISTORY

1991	1,631,537,851
1990	1,623,054,803
1989 *	1,609,532,654
1988	628,790,284
1987	590,884,826
1986	536,460,879
1985	476,434,301
1984	433,028,396
1983	403,180,435
1982	388,767,938
1981	363,434,663
1980	359,864,537
1979	348,566,138

* Reflects property revaluation

STATEMENTS OF APPROPRIATIONS,

ESTIMATED REVENUES AND TAX ASSESSED FOR 1990

APPROPRIATIONS

Town officers' salary	495,229
Town officers' expenses	180,054
Election and registration expenses	12,600
Cemeteries	9,178
General government buildings	105,298
Reappraisal of property	132,917
Planning and zoning	201,560
Legal expenses	55,000
Police department	1,902,741
Fire department	1,418,230
Emergency management	6,084
Building inspection	115,279
Maintenance of highways, streets, and bridges	1,596,971
General highway department expenses	94,749
Street lighting	48,761
Solid waste disposal	601,103
Health department	96,227
Hospitals and ambulances	195,241
Animal control	33,277
General welfare assistance	120,985
Library	423,670
Parks and recreation	333,439
Patriotic purposes	9,000
Conservation commission	6,730
Principal of long-term bonds and notes	1,158,480
Interest expense - long-term bonds and notes	730,958
Interest expense - tax anticipation notes	50
Fiscal charges on debt	750
Capital outlay	387,394
Payments to capital reserve funds	902,000
Sewer department	1,844,837
Fire protection area	42,288
FICA, retirement, and pension contributions	601,446
Insurance	1,530,810
Unemployment compensation	11,360
Total appropriations	15,404,696

ESTIMATED REVENUES

Yield taxes	8,000
Interest and penalties on taxes	550,200
Land use change tax	30,000
State shared revenues	195,215
Highway block grant	293,027
State railroad tax	1,032
State aid water pollution projects	145,201
Highway safety grant	9,586
Forest fires	50
Emergency management reimbursement	3,042
Federal drug law enforcement grants	50,862
Federal conservation grant	25,000
Motor vehicle permit fees	1,600,000
Dog licenses	6,800
Business licenses, permits, and filing fees	179,715
Income from departments	594,662
Rent of town property	24,077
Interest on deposits	300,000
Sale of town property	70,000
Transfer from debt service fund	55,572
Payments in lieu of taxes	370,950
Income from special revenue funds	4,052,574
Fund balance	429,558
Other	223,700
Total estimated revenues	9,218,823

TAXES ASSESSED

Total appropriations	15,404,696
Total estimated revenues	9,218,823
Net town appropriations	6,185,873
Tax overlay	469,870
War service tax credits	160,600
Business profits tax	(366,983)
Net town assessment	6,449,360
Net school assessment	21,020,319
Net county assessment	2,615,879
Property tax to be raised	30,085,558
Net assessed valuation (1,000's)	1,631,537.851
Property tax rate	18.44
Fire protection area assessment	0.15

YEAR ENDED JUNE 30, 1991

	Encumbrances & Carryovers		Approved Budget	Additional Appropriations	Total Authorized	Encumbrances & Carryovers		Total Commitments	Variance Favorable (Unfavorable)
	July 1, 1990	June 30, 1991				Expenditures	June 30, 1991		
GENERAL FUND									
General Government	4,146		465,608	0	469,754	541,871	0	541,871	(72,117)
Assessing	2,100		162,968	0	165,068	152,137	8,900	161,037	4,031
Fire	3,128		1,766,596	0	1,769,724	1,730,555	3,200	1,733,755	35,969
Police	674		2,119,908	0	2,120,582	2,028,931	0	2,028,931	91,651
Communications	105		243,202	0	243,307	2,278,572	0	227,872	15,435
Ambulance	0		246,266	0	246,266	239,992	0	239,992	6,274
Public Works Administration	1,933		115,397	0	117,330	85,152	3,500	88,652	128,678
Highway	40,250		1,790,655	0	1,830,905	1,724,418	39,642	1,764,060	66,845
Planning and Zoning	24,244		251,367	0	275,611	219,430	24,850	244,280	31,331
Parks and Recreation	13,245		267,364	0	280,609	249,599	11,100	260,699	19,910
Construction Services	0		158,357	0	158,357	140,351	0	140,351	18,006
Library	1,260		479,311	0	480,571	476,460	3,658	480,118	453
Equipment Maintenance	0		222,891	0	222,891	220,702	0	220,702	2,189
Building Maintenance	15,975		126,589	0	142,564	120,619	12,316	132,935	9,629
Wasserman Park	0		167,291	0	167,291	124,242	0	124,242	43,049
Town Manager	0		85,676	0	85,676	80,742	0	80,742	4,934
Code Enforcement	0		169,140	0	169,140	150,915	0	150,915	18,225
Budget Committee	0		2,375	0	2,375	1,784	0	1,784	591
Town Clerk/Tax Collector	25,185		303,345	0	328,530	312,308	8,755	321,063	7,467
Welfare	0		51,870	0	51,870	177,140	0	177,140	(125,270)

Finance	0	132,565	0	132,565	129,071	500	129,571	2,994
Health	0	100,609	0	100,609	99,777	0	99,777	832
Non-Departmental:								
Debt Service	0	1,584,491	0	1,584,491	1,562,759	0	1,562,759	21,732
Drainage Improvement Program	3,084	100,000	0	103,084	15,366	87,700	103,066	18
Athletic Field/Park Improvements	15,637	0	0	15,637	6,376	9,300	15,676	(39)
Camp Sargent Road By-Pass	300,000	0	0	300,000	0	300,000	300,000	0
Forestry Fire Skid Tank	0	0	4,400	4,400	4,400	0	4,400	0
Police Motorcycle	0	0	11,222	11,222	10,556	0	10,556	666
Depot Street River Access	0	0	40,000	40,000	5,791	0	5,791	34,209
Baboosic Lake Road Sewer Study	1,250	0	0	1,250	1,250	0	1,250	0
Landfill Truck/Highway Furnace	0	0	25,000	25,000	0	25,000	25,000	0
Dare Station Wagon	0	0	500	500	500	0	500	0
Day Camp Scholarships	0	0	214	214	0	225	225	(11)
Hydraulic Hose Reel For Fire Truck	0	0	2,000	2,000	2,000	0	2,000	0
Traffic Signal Pre-emption	7,230	0	0	7,230	0	7,200	7,200	30
Stowell Road Bridge	60,050	0	0	60,050	60,888	0	60,888	(838)
Energy Conservation Study	225	0	0	225	225	0	225	0
Gregg Property	0	0	0	0	67,900	0	67,900	(67,900)
General Government Computer	0	0	58,000	58,000	53,301	5,000	58,301	(301)
Clean Sweep	13,330	0	0	13,330	24,350	0	24,350	(11,020)
Total General Fund	533,051	11,113,841	141,336	11,788,228	11,049,730	550,846	11,600,576	187,652

	Encumbrances & Carryovers July 1, 1990	Approved Budget	Additional Appropriations	Total Authorized	Expenditures	Encumbrances & Carryovers June 30, 1991	Total Commitments	Variance Favorable (Unfavorable)
SEWER FUND								
Sewer	28,498	1,911,819	0	1940,317	1,766,686	22,660	1,789,346	150,971
Compost	0	298,717	0	298,717	243,918	3,618	247,536	51,181
Non-Departmental:								
Composting Facility Design	0	150,000	0	150,000	169,328	0	169,328	(19,328)
Aeration System	0	0	906,500	906,500	0	906,500	906,500	0
Debt Service	0	386,058	0	386,058	386,058	0	386,058	0
Total	28,498	2,746,594	906,500	3,681,592	2,565,990	932,778	3,498,768	182,824
FIRE PROTECTION AREA FUND								
Hydrant Rentals	0	40,851	0	40,851	39,581	0	39,581	1,270
SOLID WASTE DISPOSAL FUND								
Solid Waste Disposal	0	622,337	0	622,337	486,602	0	486,602	135,735
Non-Departmental:								
Recycling Facility	0	0	330,000	330,000	330,000	0	330,000	0
Recycling Containers	0	0	10,000	10,000	10,000	0	10,000	0
Total	0	622,337	340,000	962,337	826,602	0	826,602	135,735
NATICOOK DAY CAMP FUND								
Day Camp	0	0	0	0	58,259	0	58,259	(58,259)
Grand Totals	561,549	14,523,623	1,387,836	16,473,008	14,540,162	1,483,624	16,023,786	449,222

REPORT OF THE TRUST FUNDS OF THE TOWN OF MERRIMACK, NH FUND SUMMARY, JUNE 30, 1991

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal			Income			Grand Total of Principal & Income
				Balance Beginning Year	New Funds Created	Withdrawals	Balance End Year	Balance Beginning Year	Income During Year	
				Percent				Percent	Amount	
Fund A										
1900	Perpetual Care	Cemeteries	Various	47.73777%	\$94,663.27		\$94,663.27	\$41,540.70	\$11,785.48	\$38,180.68
1917-26-54	Patterson, Lawrence & Carroll	Library	Various	3.13562%	6,415.53		6,415.53	2,677.31	774.12	2,700.80
1854/1921	Gage & Lawrence	School	Various	34.26291%	70,102.42		70,102.42	29,254.98	8,458.81	29,511.66
1951	George Carroll	Fire Dept.	Various	14.83967%	30,362.18		30,362.18	12,670.68	3,663.61	16,334.29
1925	Shedd Harris	Fire Dept.	Various	0.02403%	47.65		47.65	20.52	5.93	26.45
	Fund A Totals			100.00000%	\$198,298.47		\$198,298.47	\$83,383.83	\$24,687.95	\$85,973.52
										\$284,271.99
Fund B										
1960	Perpetual Care	Cemeteries	Various	68.07397%	\$15,896.61		\$15,896.61	\$7,271.00	\$2,125.53	\$3,076.93
1964	Lawrence	Library	Various	29.00891%	6,774.15		6,774.15	3,098.45	905.77	927.20
1960	Stockley	School	Various	2.91712%	681.20		681.20	311.58	91.08	309.42
	Fund B Totals			100.00000%	\$23,351.96		\$23,351.96	\$10,681.03	\$3,122.38	\$6,463.37
										\$29,815.33
Fund C										
1965	Harry Watkins	School	Various	100.00000%	\$238,597.95		\$238,597.95	\$56,216.51	\$32,662.35	\$61,318.75
	Common Fund Totals				\$480,248.38		\$480,248.38	\$152,281.37	\$60,472.68	\$153,755.64
										\$634,004.02

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal			Income				Grand Total of Principal & Income			
				Balance Beginning Year	New Funds Created	Cash Gains or (Losses)	Withdrawals	Balance End Year	Balance Beginning Year	Income During Year		Expended During Year	Balance End Year	
										Percent				Amount
Not In Common Funds														
1945	Harry Watkins	Prize Speaking Fund	Bank C/D	\$2,000.00				\$2,000.00	\$7,677.39		\$795.37	\$315.00	\$8,157.76	\$10157.76
1945	Harry Watkins	Prize Spelling Fund	Bank C/D	1,000.00				1,000.00	4,687.81		466.65	100.00	5,054.46	6,054.46
1969	Everett Parker	Gen. Maint. Cem.	Bank C/D	3,000.00				3,000.00	1,741.40		375.18	0.00	2,116.58	5,116.58
1971	Griffin Fence Fund	Maint. of Fence	Bank C/D	5,000.00				5,000.00	16,137.32		1,666.34	0.00	17,803.66	22,803.66
	Reed Cemetery													
1970	Griffin Lot Care	Perpetual Care	Bank	500.00				500.00	782.32		97.75	0.00	880.07	1,380.07
1950	Mastricola Fund	School	Bank C/D	50,000.00				50,000.00	94,035.36		11,676.20	0.00	105,711.56	155,711.56
1965	Watkins Town Forest	School & Town	Land	1,575.00				1,575.00						
1970	Watkins Forest Income	School	Bank	0.00					40,371.28		4,492.34	0.00	44,863.62	44,863.62
1925	Shed Harris Fund	Fire Prevention	Bank CD's	\$2,177.22		148.70		\$2,325.92	30,640.12		6,150.20	0.00	36,790.32	89,116.24
	Total Not In Common Funds			\$115,252.22		\$148.70		\$115,400.92	\$196,073.00		\$25,720.03	\$415.00	\$221,378.03	\$336,778.95
Town Created Capital Reserve Funds														
1973	Ambulance	Replacement	Bank CD's	\$78,910.40	\$0.00		\$41,402.82	\$37,507.58	\$21,573.63		\$8,661.55	\$30,235.18	\$0.00	\$37,507.58
1973	Highway Equipment	Replacement	Bank CD's, T-Bills	222,929.49	0.00	0.00	0.00	222,929.49	47,905.00		19,766.61	0.00	67,671.61	290,601.10
1971	Landfill Operations	Replacement	Bank CD's, T-Bills	266,716.73	0.00	0.00	0.00	266,716.73	113,714.76		30,435.55	132,091.96	12,058.35	278,775.08
1973	Fire Equipment	Replacement	Bank CD's, T-Bills	209,373.64	0.00	0.00	0.00	209,373.64	20,909.98		19,639.31	0.00	40,549.29	249,922.93
1978	Waste Water Treatment Plant, Capital Repairs	Replacement	Bank CD's, T-Bills	140,297.67	0.00	7,881.63		132,416.04	48,301.75		14,341.75	62,643.50	0.00	132,416.04
1987	Reappraisal Fund	Property Reappraisal	Bank CD's	45,739.97	0.00		23,926.58	21,813.39	0.00		3,923.11	3,923.11	0.00	21,813.39
1987	Liability Insurance													
	Deductable	Deductable Reserve	Bank CD's	17,960.43	6,685.60		0.00	24,646.03	0.00		1,894.77	0.00	1,894.77	26,540.80
1987	Property Damage Insurance Deductable	Deductable Reserve	Bank CD's	13,228.26	6,847.22		0.00	20,075.48	0.00		1,494.29	0.00	1,494.29	21,569.77
1990	Land Bank		Bank CD's	25,000.00	0.00		0.00	25,000.00	0.00		2,153.30	0.00	2,153.30	27,153.30
	Total Town Created Capital Reserve Funds			\$999,156.59	\$13,532.82		\$73,211.03	\$935,478.38	\$252,405.12		\$102,310.24	\$228,893.75	\$123,668.31	\$1,059,146.69

How Invested		Principal				Income			Grand Total of Principal & Income			
No. of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, Etc.)	Balance Beginning Year	Additions		Proceeds From Sales	Gains of (Losses) From Sales	Balance End Year	Balance Beginning Year		Income During Year	Expended During Year	Balance End Year
			Purchases	Capital Gains								
Fund A												
	Fleet Bank, Savings Acct. #091-012657-2	\$0.00					\$0.00		\$1,516.18			12,547.83
	Numerica Bank, Money Market #291941581	0.00					0.00	40,034.58	365.48			0.00
700	Dominion Resources, Inc.	15,923.96					15,923.96		2,387.00			
700	Central & South West Corp.	13,034.29					13,034.29		1,988.00			
1000	Duke Power Company	11,367.37					11,367.37		1,640.00			
400	General Motors Corp.	14,873.71					14,873.71	958.40				
588	Pacificorp	6,057.18					6,057.18		875.66			
228	Bank East Corp.	0.00					0.00		0.00			
766	Florida Progress Corp.	10,405.53					10,405.53		1,808.19			
600	Houston Industries Corp.	11,299.75					11,299.75		1,332.00			4,000.00
860	Kellogg Company	11,726.88					11,726.88		1,737.20			
600	American Home Products Co.	15,486.22					15,486.22		1,335.00			
600	Dupont deNemours Company	10,410.40					10,410.40		744.00			
562	Weyerhaeuser Company	12,707.28					12,707.28		674.00			
600	Nynex	18,534.37					18,534.37		2,736.00			
200	American Telephone & Telegraph Company	4,629.34					4,629.34	126.49	271.86			2,398.35
300	Amoco Corp.	14,626.68					14,626.68		630.00			
200	Chevron Corp.	13,049.50					13,049.50		636.50			
400	Hershey Foods Corp.	14,166.01					14,166.01		330.00			609.68
600	Potomac Electric Power	0.00					0.00		918.00			13,705.09
	NFS Savings Bank C/D #05-21-13127	0.00					0.00		864.12			20,864.12
	NFS Savings Bank C/D #05-61-3564	0.00					0.00		940.46			11,848.45
	Fleet Bank C/D #70-376214-6	0.00					0.00		0.00			20,000.00
Totals Fund A		198,298.47	\$0.00		\$0.00	\$0.00	\$198,298.47	\$85,383.83	\$24,687.95	\$24,098.26		\$284,271.99

How Invested		Principal				Income						
No. of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, Etc.)	Balance Beginning Year	Additions		Proceeds From Sales	Gains of (Losses) From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year	Balance End Year	Grand Total of Principal & Income
			Purchases	Capital Gains								
Fund C												
	Numerica Money Market Acct. #291941912	\$9,718.84			\$9,718.84		\$0.00	\$36,412.10	\$55.97			
	Fleet Bank, Savings Acct. #091-012655-6	0.00	9,718.84				9,718.84		643.66			
1581.76	Putnam Income Fund	15,516.94					15,516.94	2,777.70	1,370.65		4,148.35	
1202.24	Putnam High Yield Trust	20,031.60					20,031.60	6,075.12	2,886.70		8,961.82	
180	Bank East Corp.	0.00					0.00		0.00			
600	Florida Progress Corp.	8,438.99					8,438.99		1,629.00			
450	Carolina Power & Light Company	10,661.15					10,661.15		1,341.00			
423	Central & South West Corp.	7,748.92					7,748.92		1,201.32			
750	Brooklyn Union Industrial Gas Company	9,463.70					9,463.70		1,402.50			
500	Allegheny Power System, Inc.	11,477.28					11,477.28		1,930.00			
460	Central Hudson Gas & Electric Corp.	10,295.59					10,295.59		846.40			
600	American Brands, Inc.	15,422.08					15,422.08		1,794.00			
800	New England Electric System	14,407.43					14,407.43		1,632.00			
500	General Electric Company	9,681.65					9,681.65		980.00			
1080	Maytag Company	12,909.10					12,909.10		810.00			
125	International Business Machines Company	14,547.28					14,547.28	151.25	621.01		772.26	
750	Bell South	15,838.50					15,838.50		2,025.00			
800	Ipalco	18,733.81					18,733.81		1,456.00			
600	Potomac Electric Power	13,705.09					13,705.09		918.00			
	GMAC Note 9.45% Due 2/6/91	10,000.00			10,000.00		0.00		800.63			
	GMAC Note 9.45% Due 2/6/92	10,000.00					10,000.00		945.00			
	GMAC Note 9.45% Due 2/6/93	10,000.00					10,000.00		945.00			
	GMAC Note 9.45% Due 2/6/94	10,000.00					10,000.00		945.00			
	GMAC Note 8.85% Due 3/1/96	0.00	10,000.00				10,000.00		73.75	50.00		
	Numerica Savings Bank, C/D #291942829	0.00					0.00	6,019.06	1,381.34			
	Dartmouth Bank, C/D #011942	0.00					0.00	1,763.87	994.24			
	Fleet Bank, C/D #70-339518-6	0.00					0.00	1,688.06	1,068.65			
	Bank of New Hampshire National Assoc., CD #2403792123	0.00					0.00	1,329.35	1,965.53			
Fund C Total		\$258,597.95	\$19,718.84		\$19,718.84		\$258,597.95	\$56,216.51	\$32,662.11	\$27,560.35	\$61,318.75	\$319,916.70

How Invested		Principal				Income			Grand Total of Principal & Income			
No. of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, Etc.)	Balance Beginning Year	Additions		Proceeds From Sales	Gains of (Losses) From Sales	Balance End Year	Balance Beginning Year		Income During Year	Expended During Year	Balance End Year
			Purchases	Capital Gains								
Fund B												
	Numerica Bank Money Market Acct. #291941847	\$935.73			\$935.73		\$0.00	\$7,990.47	\$106.05	\$0.00		
	Fleet Bank, Savings Acct. #091-012656-4	0.00					0.00		405.53			3,399.10
72	Bank East Corp.	0.00					0.00		0.00			
500	American Electric Power Company	8,409.22					8,409.22		900.00			
1040	Teco Energy Inc.	14,007.01					14,007.01		1,710.80			
100	Florida Progress Corp.	0.00	935.73				935.73	3,064.27	0.00			3,064.27
	Fund B Total	\$23,351.96	\$935.73		\$935.73	\$0.00	\$23,351.96	\$10,681.03	\$3,122.38	\$7,340.04		\$6,463.37
												\$29,815.33

TAX RATE HISTORY

<u>Year</u>	<u>School</u>	<u>Municipal</u>	<u>County</u>	<u>Total</u>
1991	12.71	4.14	1.59	18.44
1990	11.24	4.15	1.54	16.93
1989 *	11.46	4.16	1.37	16.99
1988	27.63	8.61	2.39	38.63
1987	23.77	7.42	2.99	34.18
1986	22.92	6.59	2.14	31.65
1985	22.19	5.61	2.05	29.85
1984	21.83	5.35	1.97	29.15
1983	21.10	6.39	1.99	29.48
1982	19.90	6.70	1.60	28.20
1981	20.90	6.70	1.40	29.00
1980	19.00	6.20	1.30	26.50
1979	16.90	6.40	1.20	24.50

*Reflects property revaluation

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

August 22, 1991

Town Manager and Finance Director
Town of Merrimack, New Hampshire

In planning and performing our audit of the general purpose financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1991, we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously reported on the Town's internal control structure in our report dated August 22, 1991. This letter does not affect that report or our report on the general purpose financial statements dated August 22, 1991.

Sincerely,

Vachon, Clukay & Co., PC

PAYROLL FORMS

Employment Eligibility Forms

Observation:

While reviewing the payroll records, we noted that I-9 forms (Employment Eligibility Verification) are not completed for all new employees. Several part-time employees had been hired without properly completing the required form.

Implication:

These forms are required by federal law to be obtained for all new employees hired.

Recommendation:

We recommend that the Town review the current procedures for obtaining the required I-9 form. The Town should require all new employees to complete the form and retain it in the personnel files.

Town Response:

I-9 Forms are now obtained from new employees as part of the orientation process.

Withholding Allowance Forms

Observation:

During our audit, we noted that many W-4 withholding forms, which are required by federal regulations, had not been updated.

Implication:

The withholding forms should be current so that they reflect the employees correct withholding status.

Recommendation:

We recommend that the Town update W-4 withholding forms that are not current. This will ensure accurate federal withholdings from employee's pay.

Town Response:

W-4 Withholding forms for full-time employees and dated prior to 1988 will be updated immediately. Thereafter, these forms will be routinely updated every three years.

ACCEPTANCE OF GIFTS

Observation:

During our audit of intergovernmental revenues, we noted that the Town received State grant revenue but did not accept them under RSA 31:95-b.

Implication:

The Town did not comply with State law or Article 21 of the 1990 meeting with respect to these funds.

Recommendation:

It is our recommendation that all supplemental funds, except non-monetary donations, should be accepted under RSA 31:95-b.

Town Response:

The formal, retroactive acceptance of these law enforcement grants has been obtained. Hereafter, such acceptance will be sought immediately upon the receipt of the notification of a grant award.

BANKING AGREEMENT

Observation:

At year end the Town's bank was not in compliance with the collateral requirements of the banking agreement. We noted that it is the bank's responsibility to monitor these requirements and that the finance director periodically verified compliance during the year.

Implication:

In the event of a bank failure the Town may temporarily be unable to access its deposits.

Recommendation:

We believe the Town has an adequate system of internal controls to identify this condition on a timely basis. We believe that this system could be strengthened by the Town notifying the bank two weeks prior to the due dates of real estate taxes that it will have an unusually large amount of cash on hand.

Town Response:

The collateral provided under our banking and cash management agreement is held in a joint-custody account at the Federal Reserve Bank in Boston and significantly exceeds the current amount of our deposits and investments. Hereafter, the Town Treasurer will closely monitor the status of such collateralization.

FEDERAL GRANTS

Observation:

We reported in the Single Audit Compliance Reports that the accounting system did not record grant transactions in a manner required by the federal government.

Implication:

Ultimately the Town may unnecessarily be required to return grant funds received.

Recommendation:

We believe that the Town should implement an administrative processes that will identify all compliance requirements prior to submitting an application for an individual grant.

Town Response:

Separate general ledger accounts will be established and maintained for recording revenue by individual grants. Hereafter, compliance requirements will be identified immediately upon the receipt of the notification of a grant award.

PROCEDURES MANUAL

Observation:

No formal accounting procedures and policies exists.

Implication:

There is an increased risk for a breakdown in operations.

Recommendation:

We again recommend that the Town adopt a written manual for accounting policies and procedures to prevent a breakdown in operations.

Town's Response:

It is recognized that a manual of accounting policies and procedures is important to internal accounting controls. such a manual, on a state-wide basis, is presently being developed by the New Hampshire Government Finance Officers Association, and we are assisting in this project. When completed, this manual, together with existing computer software documentation, will serve as the foundation on which we will develop a detailed accounting and procedures manual for the Town.

GENERAL FIXED ASSET ACCOUNT GROUP

Observation:

As noted in prior years, the Town has not completed its project to record it's investment in general fixed assets.

Implication:

Control over the fixed assets is reduced due to a lack of accounting records.

Recommendation:

It is our recommendation that the Town account for all fixed assets of the Town in accordance with generally accepted accounting principles.

Town's Response:

Fixed asset accounting for the Sewer Fund was completed several years ago, and during the past year some progress was made toward inventorying other fixed assets of the Town. It is expected that a computerized, fixed asset accounting system will be in place by June 30, 1992.

TOWN OF MERRIMACK, NEW HAMPSHIRE
FINANCIAL STATEMENTS
WITH SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
JUNE 30, 1991
AND
INDEPENDENT AUDITOR'S REPORT

Vachon, Clukay & Co., PC

Certified Public Accountants

TOWN OF MERRIMACK, NEW HAMPSHIRE

FINANCIAL STATEMENTS
June 30, 1991

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TOWN OF MERRIMACK, NEW HAMPSHIRE

FINANCIAL STATEMENTS

June 30, 1991

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire


We have audited the accompanying general purpose financial statements of the Town of Merrimack, New Hampshire as of June 30, 1991, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of Town Officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town Officials, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group which should be included to conform with generally accepted accounting principles. The amount that should be included is not known.

As described in Note 1, the Town has recognized tax revenues of \$1,699,931 which were not received in cash within sixty days of year end as is required by generally accepted accounting principles (GASB Interpretation 3). Town Officials believe, and we concur, that the application of this accounting principle, which would result in a decrease in the General Fund balance to (\$95,731), would give a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the omission of the financial statements described in the third paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the fund types and account groups of the Town of Merrimack, New Hampshire as of June 30, 1991 and the results of operations and cash flows of its non-expendable and pension trust fund types for the year then ended in conformity with generally accepted accounting principles.



August 22, 1991

EXHIBIT A
TOWN OF MERRIMACK, NEW HAMPSHIRE
Combined Balance Sheet – All Fund Types and Account Groups
June 30, 1991

	Governmental Fund Types			Fiduciary Fund Types	Account Group	Totals	
						(Memorandum Only)	
	General	Special Revenue	Capital Projects			General Long-Term Debt	1991
ASSETS							
Cash and cash equivalents (Note 3)	\$1,674	\$44,084		\$793,667		\$839,425	\$940,117
Equity in pooled cash and investments (Note 3)	8,129,870	1,532,126	\$831,906	19,110		10,513,012	4,309,666
Investments at cost (Note 3)				2,166,593		2,166,593	2,079,494
Taxes receivable (Note 1)	6,311,597					6,311,597	14,319,128
Accounts receivable	186,404	493,693		5,823		685,920	753,838
Due from other governments	827,193					827,193	926,566
Deferred charges	97,436	150				97,586	632,458
Inventory (Note 1)	89,268					89,268	80,214
Due from other funds (Note 6)	169,899			103,507		273,406	282,083
Advances to other funds	116,807					116,807	105,103
Restricted cash (Note 1)		920,592				920,592	
Amount to be provided for retirement of general long-term obligations					\$9,508,781	9,508,781	9,322,885
Total Assets	<u>\$15,930,148</u>	<u>\$2,990,645</u>	<u>\$831,906</u>	<u>\$3,088,700</u>	<u>\$9,508,781</u>	<u>\$32,350,180</u>	<u>\$33,751,552</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$225,033	\$58,776	\$14,862			\$298,671	\$409,196
Accrued liabilities	82,693	21,011	110,652	\$361,243		575,599	611,651
Performance deposits	145,772					145,772	124,211
Retainage payable			2,000			2,000	5,346
Deferred revenue (Note 1)		50,634				13,834,577	14,007,555
Due to other funds (Note 6)	13,783,943	15,000		169,899		273,406	282,083
Advances from other funds	88,507	116,807				116,807	105,103
Bond anticipation notes payable (Note 5)			1,460,000			1,460,000	2,600,000
Capital lease obligations payable (Note 5)					\$1,415,893	1,415,893	
General obligation debt payable (Note 5)					7,509,250	7,509,250	8,785,000
Accrued compensated absences payable (Note 1)					583,638	583,638	537,885
Total Liabilities	<u>14,325,948</u>	<u>262,228</u>	<u>1,587,514</u>	<u>531,142</u>	<u>9,508,781</u>	<u>26,215,613</u>	<u>27,468,030</u>
Fund Balances:							
Reserved for endowments (Note 7)				595,649		595,649	595,501
Reserved for encumbrances	33,421	23,378	21,855			78,654	63,662
Reserved for employees' retirement				640,842		640,842	602,347
Reserved for debt service	263,243					263,243	416,918
Unreserved:							
Designated (Note 8)	492,211	911,138		947,534		2,350,883	1,593,863
Undesignated (Deficit) (Note 2)	815,325	1,793,901	(777,463)	373,533		2,205,296	3,011,231
Total Fund Balances (Deficit)	<u>1,604,200</u>	<u>2,728,417</u>	<u>(755,608)</u>	<u>2,557,558</u>		<u>6,134,567</u>	<u>6,283,522</u>
Total Liabilities and Fund Balances	<u>\$15,930,148</u>	<u>\$2,990,645</u>	<u>\$831,906</u>	<u>\$3,088,700</u>	<u>\$9,508,781</u>	<u>\$32,350,180</u>	<u>\$33,751,552</u>

See notes to financial statements

EXHIBIT B
TOWN OF MERRIMACK, NEW HAMPSHIRE
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types
 For the Year Ended June 30, 1991

	Governmental Fund Types			Fiduciary Fund Types	Totals (Memorandum Only) For the Years Ended June 30, 1991 1990	
	General	Special Revenue	Capital Projects	Expendable Trust		
Revenues:						
Taxes	\$6,732,112				\$6,732,112	\$6,571,574
Licenses and permits	1,691,690	\$600			1,692,290	1,816,355
Intergovernmental revenues	1,106,624	46,868	\$77,965	\$17,500	1,248,957	1,852,194
Charges for services	388,959	2,560,794	250		2,950,003	2,843,912
Miscellaneous revenues	750,854	152,451	70,797	116,607	1,090,709	1,334,108
Total Revenues	<u>10,670,239</u>	<u>2,760,713</u>	<u>149,012</u>	<u>134,107</u>	<u>13,714,071</u>	<u>14,418,143</u>
Expenditures:						
Current:						
General government	1,426,451			12,313	1,438,764	1,465,155
Public safety	4,210,685	39,581			4,250,266	3,957,754
Highways and streets	1,916,951				1,916,951	1,900,150
Health and welfare	276,917				276,917	134,378
Sanitation	3,183	2,418,732			2,421,915	2,217,890
Culture and recreation	829,502	80,048			909,550	722,432
Capital outlay	456,805	537,802	501,802	623,957	2,120,366	3,577,630
Debt service:						
Principal of debt	978,250	297,500			1,275,750	1,225,000
Interest and fiscal charges	544,509	88,558	99,195		732,262	714,114
Total Expenditures	<u>10,643,253</u>	<u>3,462,221</u>	<u>600,997</u>	<u>636,270</u>	<u>15,342,741</u>	<u>15,914,503</u>
Excess of Revenues Over (Under) Expenditures	<u>26,986</u>	<u>(701,508)</u>	<u>(451,985)</u>	<u>(502,163)</u>	<u>(1,628,670)</u>	<u>(1,496,360)</u>
Other Financing Sources (Uses):						
Proceeds from debt financing	179,393	1,236,500			1,415,893	1,550,000
Operating transfers in	37,331	37,331	40,000	346,076	460,738	653,928
Operating transfers out	(336,076)	(50,000)	(74,662)		(460,738)	(653,928)
Total Other Financing Sources (Uses)	<u>(119,352)</u>	<u>1,223,831</u>	<u>(34,662)</u>	<u>346,076</u>	<u>1,415,893</u>	<u>1,550,000</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(92,366)</u>	<u>522,323</u>	<u>(486,647)</u>	<u>(156,087)</u>	<u>(212,777)</u>	<u>53,640</u>
Fund Balances – July 1						
(Deficit)	1,748,028	2,154,632	(268,961)	1,103,621	4,737,320	4,683,680
Residual Equity Transfer	(51,462)	51,462				
Fund Balances (Deficit) – June 30	<u>\$1,604,200</u>	<u>\$2,728,417</u>	<u>(\$755,608)</u>	<u>\$947,534</u>	<u>\$4,524,543</u>	<u>\$4,737,320</u>

See notes to financial statements

TOWN OF MERRIMACK, NEW HAMPSHIRE

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$6,534,816	\$6,732,112	\$197,296 (47,940)				\$6,534,816	\$6,732,112	\$197,296 (47,940)
Licenses and permits	1,739,630	1,691,690	\$500 2,017	\$500	\$600	\$100	1,740,130	1,692,290	(47,840)
Intergovernmental revenues	1,104,607	1,106,624	2,017	46,868	46,868		1,151,475	1,153,492	2,017
Charges for service	434,168	388,959	(45,209)	3,002,821	2,489,683	(513,138)	3,436,989	2,878,642	(558,347)
Miscellaneous revenues	712,924	750,854	37,930	130,800	113,321	(17,479)	843,724	864,175	20,451
Total Revenues	10,526,145	10,670,239	144,094	3,180,989	2,650,472	(530,517)	13,707,134	13,320,711	(386,423)
Expenditures:									
Current:									
General government	1,411,413	1,421,566	(10,153)				1,411,413	1,421,566	(10,153)
Public safety	4,360,949	4,207,979	152,970	40,851	39,581	1,270	4,401,800	4,247,560	154,240
Highways and streets	2,044,018	1,926,444	117,574				2,044,018	1,926,444	117,574
Health and welfare	152,479	276,917	(124,438)				152,479	276,917	(124,438)
Sanitation	3,183	3,183		2,779,973	2,411,407	368,566	2,783,156	2,414,590	368,566
Culture and recreation	867,955	827,964	39,991				867,955	827,964	39,991
Capital outlay	521,491	463,614	57,877	490,475	540,482	(50,007)	1,011,966	1,004,096	7,870
Debt service:									
Principal of debt	994,591	978,250	16,341	297,500	297,500		1,292,091	1,275,750	16,341
Interest and fiscal charges	549,900	544,509	5,391	88,558	88,558		638,458	633,067	5,391
Total Expenditures	10,905,979	10,650,426	255,553	3,697,357	3,377,528	319,829	14,603,336	14,027,954	575,382
Excess of Revenues over (under) Expenditures	(379,834)	19,813	399,647	(516,368)	(727,056)	(210,688)	(896,202)	(707,243)	188,959
Other Financing Sources (Uses):									
Proceeds of debt financing	152,699	179,393	26,694	1,236,500	1,236,500		1,389,199	1,415,893	26,694
Operating transfers in	37,331	37,331		37,331	37,331		74,662	74,662	
Operating transfers out	(336,076)	(336,076)		(50,000)	(50,000)		(386,076)	(386,076)	
Total Other Financing Sources (Uses)	(146,046)	(119,352)	26,694	1,223,831	1,223,831		1,077,785	1,104,479	26,694
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	(525,880)	(99,539)	426,341	707,463	496,775	(210,688)	181,583	397,236	215,653
Fund Balances – July 1, 1990	1,721,780	1,721,780		2,109,969	2,109,969		3,831,749	3,831,749	
Residual Equity Transfer	(51,462)	(51,462)			51,462				
Fund Balances – June 30, 1991	\$1,195,900	\$1,570,779	\$374,879	\$2,817,432	\$2,658,206	(\$159,226)	\$4,013,332	\$4,228,985	\$215,653

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EXHIBIT D
TOWN OF MERRIMACK, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Non-Expendable and Pension Trust Funds
For the Year Ended June 30, 1991

	Non- Expendable Trust	Pension Trust	Totals (Memorandum Only) For the Years Ended June 30,	
			1991	1990
Operating Revenues:				
Contributions		\$103,085	\$103,085	\$102,540
Investment income	\$86,192	51,457	137,649	133,839
	<u>86,192</u>	<u>154,542</u>	<u>240,734</u>	<u>236,379</u>
Operating Expenses:				
Contractual services	61,014	116,047	177,061	67,112
	<u>61,014</u>	<u>116,047</u>	<u>177,061</u>	<u>67,112</u>
Operating Income	<u>25,178</u>	<u>38,495</u>	<u>63,673</u>	<u>169,267</u>
Non-Operating Income (Expense):				
Net gain (loss) on investment transactions	149		149	(15,996)
Total Non-Operating Income (Expense)	<u>149</u>		<u>149</u>	<u>(15,996)</u>
Net Income	25,327	38,495	63,822	153,271
Fund Balances - July 1	943,855	602,347	1,546,202	1,392,931
Fund Balances - June 30	<u>\$969,182</u>	<u>\$640,842</u>	<u>\$1,610,024</u>	<u>\$1,546,202</u>

EXHIBIT E
TOWN OF MERRIMACK, NEW HAMPSHIRE
Combined Statement of Cash Flows
All Non-Expendable and Pension Trust Funds
For the Year Ended June 30, 1991

	Non- Expendable Trust	Pension Trust	Totals (Memorandum Only) For the Years Ended June 30,	
			1991	1990
Cash Flows from Operating Activities:				
Cash received from trust investments	\$86,192	\$50,344	\$136,536	\$135,873
Cash contributions received		107,540	107,540	24,811
Other miscellaneous cash receipts		1,617	1,617	
Cash paid to suppliers	(59,414)	(59,038)	(118,452)	(67,112)
Net Cash Provided by Operating Activities	<u>26,778</u>	<u>100,463</u>	<u>127,241</u>	<u>93,572</u>
Cash Flows from Investing Activities:				
Net (increase) in investment securities	(52,881)	(132,383)	(185,264)	(119,679)
Gain (loss) on sale of investments	149		149	(15,996)
Net Cash (Used) by Investing Activities	<u>(52,732)</u>	<u>(132,383)</u>	<u>(185,115)</u>	<u>(135,675)</u>
Net (Decrease) in Cash and Cash Equivalents	(25,954)	(31,920)	(57,874)	(42,103)
Cash and Cash Equivalents, July 1	314,796	186,915	501,711	543,814
Cash and Cash Equivalents, June 30	<u>\$288,842</u>	<u>\$154,995</u>	<u>\$443,837</u>	<u>\$501,711</u>
Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities				
Net Operating Income	\$25,178	\$38,495	\$63,673	\$169,267
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:				
Change in assets and liabilities:				
Decrease in accounts receivable		504	504	1,924
Decrease (Increase) in due from other funds		4,455	4,455	(77,619)
Increase in accounts payable	1,600	57,009	58,609	
Net Cash Provided	<u>\$26,778</u>	<u>\$100,463</u>	<u>\$127,241</u>	<u>\$93,572</u>

See notes to financial statements

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Merrimack, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies:

Financial Reporting Entity

The Town of Merrimack, New Hampshire (the "Town") was incorporated in 1746. The Town operates under the Town Meeting/Town Manager form of government and performs local governmental functions authorized by State law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the cash flows for non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

Governmental Funds

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - used to account for specific restricted revenues and expenditures for various purposes. The following funds have been accounted for as Special Revenue Funds:

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

Sewer Operating Fund	Solid Waste Disposal Fund
Library Fine Fund	Naticook Day Camp Fund
Fire Protection Area Fund	

Capital Projects Funds - are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment. The Town accounts for the following construction projects in its Capital Projects Funds.

Incinerator Fund	Veteran's Memorial Park Fund
Road Pavement Management Fund	Camp Sargent Road Fund

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds for various purposes and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Trust Funds - Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. The non-expendable funds are accounted for and reported as proprietary funds since capital maintenance is critical. These include non-expendable and pension trust funds.

Agency Funds - The Town collects taxes for Merrimack School District and Hillsborough County, both independent governmental units, which are remitted to them as required by law. These funds are accounted for as agency funds. Other agency funds account for the deferred compensation plan assets.

Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

General Fixed Asset Account Group - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditure. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

General Long-Term Debt Account Group - is used to record the outstanding long-term obligations of the Town.

Basis of Accounting

The accrual basis is used for the non-expendable and pension trust funds. The measurement focus of these funds is determination of net income, financial position and cash flows ("capital maintenance" focus).

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers. Non-expendable trust funds report these transactions as revenues and expenses.

Budgetary Data

The budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. Special revenue fund budgets are adopted only for funds under the control of the Board of Selectmen. Budgets for capital projects funds are adopted in the year the project is authorized and may extend over multiple accounting periods. Following is a reconciliation between the budget as presented for reporting purposes and the adopted budget.

Total May 8, 1990 Annual Town Meeting		\$14,523,623
Supplemental appropriations RSA 31:95b		<u>1,385,336</u>
Total Budget - Legal Basis		15,908,959
Add (Deduct): Timing Differences		
Continued Appropriations		
July 1, 1990		507,278
June 30, 1991		<u>(1,426,825)</u>
General Fund	\$11,242,055	
Special Revenue Funds	<u>3,747,357</u>	
Total Budget - Report Basis		<u><u>\$14,989,412</u></u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended June 30, 1991, the Town applied \$427,530 of its unappropriated general fund balance to reduce taxes.

Reconciliation of Exhibit C to Exhibit B

Expenditures shown on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds (Exhibit C) are reported on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types (Exhibit B) as follows:

General Fund

Expenditures and Transfers per Exhibit C	\$10,986,502
Adjustments:	
Encumbrances, June 30, 1990	26,248
Encumbrances, June 30, 1991	(33,421)
Expenditures and Transfers per Exhibit B	<u>\$10,979,329</u>

Special Revenue Fund

Expenditures and Transfers per Exhibit C	\$3,427,528
Adjustments:	
Library Fund not budgeted	21,789
Naticook Day Camp Fund not budgeted	58,259
Encumbrances, June 30, 1990	28,023
Encumbrances, June 30, 1991	(23,378)
Expenditures and Transfers per Exhibit B	<u>\$3,512,221</u>

Encumbrances

Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities.

Assets, Liabilities and Fund Equity

Investments - Investments are stated at cost in all funds other than the pension trust and deferred compensation agency funds which record investments at market.

Taxes Receivable - Taxes levied during 1990 and prior and uncollected at June 30, 1991 are recorded as receivables net of reserves for estimated uncollectibles of \$544,000.

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

Inventory - The Town accounts for fuel, equipment repair parts, and stabilized base material inventories under the consumption method on a first-in, first-out basis. Inventories are recorded at cost.

Deferred Revenue - The Town has recorded deferred property tax revenues of \$13,700,366 due July 2, 1991, which is the first installment of 1991-1992 taxes. Other deferred revenue consists of receivables which will be recognized when received.

Restricted Cash - The Town has an escrow deposit for the proceeds of a lease of the aeration system. The cash will be withdrawn as expenditures are made.

Revenues, Expenditures and Expenses

Property Taxes - Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$1,623,054,803 as of April 1, 1990) and were due in two installments on July 17 and December 3. Taxes due after the due dates accrue interest at 12% per annum.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calender year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

The Town has accrued taxes of \$1,699,931 (net of allowances for estimated uncollectibles of \$544,000) in the General Fund which do not meet the susceptible to accrual criteria of Governmental Accounting Standards Board. The net effect of not recognizing the tax receivables would result in an undesignated General Fund deficit of \$884,606 and might mislead the user of these financial statements as to the Town's financial position. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire an ownership interest in the property in lieu of payment in 1993. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

Accrued Vacation and Sick Leave - Employees earn vacation and sick leave as they provide services. Provision is made in the annual budget for vacation and sick leave. The estimated value of accumulated compensated absences at June 30, 1991 is \$583,638 and has been re-recorded in the General Long-Term Debt Account Group.

NOTE 2--STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balances - As of June 30, 1991 the following individual funds were in a deficit position.

	<u>Deficit</u>
Special Revenue Funds:	
Solid Waster Disposal Fund	\$118,462
Capital Projects Funds:	
Incinerator Fund	16,516
Road Pavement Management Fund	784,484

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

Special Revenue Funds - The deficits in the special revenue funds results from an unanticipated shortfall in solid waste fees.

Capital Projects Funds - Notes in anticipation of future financing have been used to fund the Road Pavement Management Fund. The Town expects to retire the temporary debt within the statutory five year period by issuing long-term debt. The deficit in the incinerator fund is a result of a timing difference in revenue recognition for the State share of the project.

NOTE 3—CASH AND INVESTMENTS

The Town maintains a cash and investment pool that is available for use of all governmental fund types which under state law are in the custody of the Town treasurer. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in pooled cash and investments". If a cash deficiency occurs it is recorded as an interfund balance. Investment earnings are allocated to each fund on the basis of average monthly balances. The deposits and investments of the Library Trustees Fund, the Capital Reserve and Insurance Expendable Trust Funds, the Non-expendable Trust Funds, the Pension Trust Fund and the Deferred Compensation Agency Fund are held separately from those of other Town funds.

The Town's deposit and investment policies are governed by New Hampshire state law and written policies adopted by the Board of Selectmen. The policy for Governmental Fund Types requires that deposits and investments be made in institutions that are participants in federal insurance programs. A maximum of \$2,000,000 may be invested without perfected collateral in any one bank. An unsecured deposit or an investment of more than \$100,000 must meet criteria set by Town management regarding the bank's financial condition. Investments for other funds are at the discretion of the trustees of those funds.

At year end, the carrying amount of all the Town's cash deposits was \$2,308,638 and the bank balance was \$1,655,294 of which \$1,500,382 was insured or collateralized with securities held by an agent in the Town's name and \$155,011 was uninsured and uncollateralized.

The Town's investments are categorized to provide an indication of the level of risk assumed by the Town of Merrimack. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 included uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

	Category			Carrying Amount	Market Value
	1	2	3		
Certificates of deposit	\$1,520,592			\$1,520,592	\$1,520,592
U.S. Treasury securities	851,133	\$102,578		953,711	906,803
Corporate bonds	40,000			40,000	39,663
Corporate stock	419,531			419,531	811,714
Mutual funds	106,172			106,172	77,032
Guaranteed investment contracts		341,370		341,370	341,370
Repurchase agreements	6,638,951		\$1,804,848	8,443,799	8,444,625

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

	Category			Carrying	Market
	1	2	3	Amount	Value
	<u>\$9,576,379</u>	<u>\$443,948</u>	<u>\$1,804,848</u>	11,825,175	12,141,799
Land				1,575	894,100
ICMA deferred compensation plan				<u>304,234</u>	<u>304,234</u>
				12,130,984	<u>\$13,340,133</u>
Book value of cash and deposits				<u>2,308,638</u>	
Total cash and investments				<u>\$14,439,622</u>	

NOTE 4—RETIREMENT PLANS

Defined Benefit Pension Plan

The Town has a non-contributory defined benefit pension plan for all non-union employees who are not a member of another retirement plan, who have completed a year of service, worked 1,000 or more hours in the plan year, and have attained the age of 21. The Town makes actuarially determined annual contributions to the pension plan equal to the maximum amounts allowed by the Internal Revenue Code. Significant actuarial assumptions are described below. Covered wages under the plan were \$1,854,655 or 30% of total wages paid to all employees of \$6,129,789. Pension costs of \$103,085 include current service costs, which are accrued and funded on a current basis, and prior costs, which are amortized over ten years.

The pension plan provides pension and death benefits. A member may retire after reaching the age of 55 and five years participation in the plan. Benefits vest at 100% after 5 years of service. Employees who retire at or after age 55 with 15 or more years of service are entitled to pension payments for the remainder of their lives equal to 30% of their final five-year average compensation, reduced for less than 15 years of service. The plan provides a death benefit equal to the present value of the deceased member’s total accrued benefit.

Contributions from the Town are recognized as revenue in the period in which employees provide services to the Town. Investment income is recognized as earned by the pension plan. The net appreciation (depreciation) in the fair value of investments held by the pension plan is recorded as an increase (decrease) to investment income based on the valuation on investments as of the date of the balance sheet. (See Note 1 for investment composition). There are no investments with parties related to the pension plan.

The pension benefit obligation is the present value of future benefits used in the actuarial valuation for July 1, 1990, as permitted by generally accepted accounting principles for small plans. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effects of projected salary increases attributable to inflation. Significant actuarial assumptions used in the valuation include a rate of return on pre and post retirement assets of 7.5% annually, no pre-retirement withdrawal assumed and 4% level increase in salary scale. The unfunded pension benefit obligation at June 30, 1991 is as follows:

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

Present Value of Future Benefits	
Retirees in pay status	\$42,203
Beneficiaries due distribution	7,014
Active plan participants	1,691,983
	<hr/>
Pension benefit obligation	1,741,200
Net assets available for benefits	640,842
	<hr/>
Unfunded pension benefit obligation	\$1,100,358
	<hr/>

No changes in actuarial assumptions or benefit provisions that would significantly affect the valuation of the pension benefit obligation occurred during the year.

Additional information required by the Governmental Accounting Standards Board follows these notes. This information is presented to enable the reader to assess the progress made by the Town in accumulating sufficient assets to pay pension benefits as they become due.

New Hampshire Retirement System

All uniformed full-time employees of the Police and Fire Departments and certain other employees participate in the State of New Hampshire Retirement System, a cost sharing multi-employer public employee retirement system. Under State law the employer and employees contribute a fixed percentage of annual compensation to the plan which provides retirement, disability and death benefits. Health benefits are provided at full cost to the retiree. Employees are eligible for early retirement after reaching age fifty-five provided they have accumulated ten years creditable service. Covered wages under this plan were \$2,572,919, 42% of total wages paid to all employees of \$6,129,789. Contributions by employees were \$236,503 or 5% and 9.3% of covered wages for regular and public safety employees respectively. Contributions by the Town were \$190,606, equaling 2.2%, 6.82%, and 8.4% for other, police and fire department employees respectively. As of June 30, 1991 the unfunded accrued liability is not material. Actuarially determined vested and non-vested benefits have not been calculated for the plan. Additional disclosures required by generally accepted accounting principles have not been made available by the New Hampshire Retirement System.

Deferred Compensation Plan

All Town employees are eligible to participate in a separate deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary which is not available to them until termination, retirement, death or unforeseen emergency. All amounts of compensation deferred under the plan and income attributable to those amounts remain property of the Town until made available to the covered employees. Participants rights are equal to those of general creditors of the Town. Plan assets are accounted for in the Deferred Compensation Agency Fund.

NOTE 5--GENERAL DEBT OBLIGATIONS

Changes in Long-term Debt - The changes in long-term obligations for the year ended June 30, 1991 were as follows:

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

	Balance 7/1/90	Obligations <u>Issued</u>	Obligations <u>Retired</u>	Balance 6/30/91
Debt	\$8,785,000		\$1,275,750	\$7,509,250
Capital Lease		\$1,415,893		1,415,893
Total	<u>\$8,785,000</u>	<u>\$1,415,893</u>	<u>\$1,275,750</u>	<u>\$8,925,143</u>

General Long-term Obligations

General Obligation Debt - payable at June 30, 1991 is comprised of the following individual issues:

\$1,110,000 1975 Incinerator State Guaranteed Sewer Bonds due in annual installments of \$55,000 through September 1, 1995; interest at 6.5%. (This issue is wholly funded by an annual grant from the State of New Hampshire)	\$275,000
\$2,750,000 1977 State Guaranteed Sewer Lines Extension Bonds due in annual installments of \$150,000 through August 1, 1988 and \$125,000 through August 1, 1998; interest at 4.875%	875,000
\$2,250,000 1980 State Guaranteed Sewer Line Extension Bonds due in annual installments of \$115,000 through July 1, 1990, and \$110,000 through July 1, 2000; interest at 7.12%	1,100,000
\$3,000,000 1985 Road Improvement Bonds due in annual installments of \$300,000 through February 1, 1995 at 7.5% to 7.7%	1,200,000
\$3,300,000 1987 Road Improvement Bonds due in annual installments of \$330,000 through July 15, 1997 at 5.4% to 7.25%	2,310,000
\$350,000 1988 Sewer Line Bonds due in annual installments of \$50,000 through 7/15/95, interest at 6.95% to 7.05%	250,000
\$1,550,000 1989 Camp Naticook Bond due in annual installments of \$50,750-\$180,899 through 1/2/05, interest at 9.5%	1,499,250
	<u>\$7,509,250</u>

Capital Lease Obligations - represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in applicable departments. Following are individual capital leases at June 30, 1991:

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

Equipment lease, 8.4%, due in annual installments of \$47,478, maturing in March, 1994	\$121,393
Aeration Plant lease, 8.07%, due in annual installments of \$135,524, maturing in March, 2001	906,500
Recycling equipment lease, 8.3%, due in annual installments of \$64,066, maturing in March, 1998	330,000
Computer lease, 8.44%, due in annual installments of \$17,687, maturing in June, 1995	58,000
	<u>\$1,415,893</u>

Summary of Debt Service Requirements to Maturity

The annual requirements to amortize all outstanding long-term obligations as of June 30, 1991 including interest of \$3,320,204 are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Debt</u>	<u>Capital</u> <u>Leases</u>	<u>Total</u>
1992	\$1,553,460	\$264,756	\$1,818,216
1993	1,489,852	264,756	1,754,608
1994	1,424,923	264,756	1,689,679
1995	1,358,955	217,277	1,576,232
1996	991,947	199,591	1,191,538
1997-2001	2,617,235	805,755	3,422,990
2002-2005	792,084		792,084
	<u>\$10,228,456</u>	<u>\$2,016,891</u>	<u>\$12,245,347</u>

Short-Term Obligations - Short-term obligations include notes in anticipation of long-term debt in its Capital Projects Funds as follows:

<u>Fund</u>	<u>Rate</u>	<u>Maturity</u>	<u>Amount</u>
Road Pavement Management	6.43%	7/03/91	<u>\$1,460,000</u>

Authorized and Unissued Debt - As of June 30, 1991, the Town has long-term debt authorized but unissued of \$2,600,000 for highway purposes.

Available Debt Margin - The Town is subject to State statue which limits debt outstanding to a percentage (dependent on purpose) of a valuation calculation made annually by the State. As of June 30, 1991 the Town had an available debt margin of \$20,065,654 for general purposes. Debt incurred for sewer expansion is not included in the limitation calculations.

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1991

NOTE 6--INTERFUND BALANCES

Interfund receivables/payables at June 30, 1991 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$169,899	\$88,507
Special Revenue Funds:		
Sewer Operating Fund		10,500
Solid Waste Disposal Fund		4,500
Trust and Agency Funds:		
Expendable Trust Funds	10,422	168,299
Non-Expendable Trust Funds		1,600
Pension Trust Fund	93,085	
Total	<u>\$273,406</u>	<u>\$273,406</u>

NOTE 7--NON-EXPENDABLE TRUST FUNDS

The principal amounts of all Non-expendable Trust Funds are restricted in that only income earned may be expended. Principal and income balances at June 30, 1991 were as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Fund A	\$198,299	\$85,973	\$284,272
Fund B	23,352	6,463	29,815
Fund C	258,598	61,318	319,916
Other Funds	115,400	219,779	335,179
	<u>\$595,649</u>	<u>\$373,533</u>	<u>\$969,182</u>

NOTE 8--UNRESERVED DESIGNATED FUND BALANCES

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are as follows:

General Fund:	
General government	\$28,600
Public safety	3,200
Highways and streets	17,100
Culture and recreation	4,225
Capital outlay	464,300
	<u>517,425</u>
Less revenues not susceptible to accrual	<u>(25,214)</u>
Total General Fund	<u>\$492,211</u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

Special Revenue Funds:	
Sewer Fund - Capital outlay	\$909,400
Library Fine Fund - Restricted Donation	<u>1,738</u>
Total Special Revenue Funds	<u><u>\$911,138</u></u>
Expendable Trust Funds:	
Landfill	\$182,440
Highway Equipment	298,503
Fire Equipment	184,173
Ambulance	40,029
Waste Water Treatment Plant	132,416
Conservation Trust	19,110
Property Reappraisal	21,813
Insurance Trust Funds	41,897
Land Bank	<u>27,153</u>
Total Expendable Trust Funds	<u><u>\$947,534</u></u>

NOTE 9--PERFORMANCE BONDS

The Town holds performance bonds from developers until projects have been completed to Town standards. Due to the nature of the bonds they are not included as part of the financial statements. As of June 30, 1991, the performance bonds are comprised of the following:

Line of credit	\$1,524,874
Cash deposits	154,783
Insurance bond	125,154
Surety bond	<u>24,191</u>
	<u><u>\$1,829,002</u></u>

NOTE 10--COMMITMENTS AND CONTINGENCIES

Town officials estimate that any potential claims against the Town which are not covered by insurance are immaterial. Certain tax assessments are the subject of appeal to the New Hampshire Board of Land and Tax Appeals. In the event that the Town's assessment was not upheld the amounts would be charged to operations or the allowance for estimated uncollectible taxes in the year the decision is rendered.

NOTE 11--TOP TAXPAYERS

The following are the five major property owners as they relate to the 1990 assessed property valuation of \$1,623,054,803:

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

<u>Taxpayer</u>	1990 Property <u>Valuation</u>	Percentage of Total <u>Valuation</u>
Digital Equipment Corp.	\$84,649,239	5.22%
Anheuser Busch, Inc.	80,148,500	4.94%
Hi Tension Realty Corp.	33,605,200	2.07%
Nashua Corporation	33,320,100	2.05%
K. Hovnanian, Inc.	18,129,900	1.12%

NOTE 12—SUBSEQUENT EVENTS

On July 18, 1991, the Town retired its outstanding short-term obligations and issued a general obligation bond of \$1,460,000 at 6.5% with a maturity date of August 2001.

Vachon, Clukay & Co., PC

Certified Public Accountants

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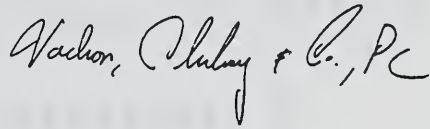
INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION REQUIRED BY THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the general purpose financial statements of the Town of Merrimack, New Hampshire, as of and for the year ended June 30, 1991, and have issued our report thereon dated August 22, 1991. These general purpose financial statements are the responsibility of Town Officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town Officials, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The historical pension information is not a required part of the general purpose financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.



August 22, 1991

TOWN OF MERRIMACK, NEW HAMPSHIRE

Analysis of Funding Progress

<u>Fiscal Year</u>	<u>Net Assets Available for Benefits</u>	<u>Pension Benefit Obligation</u>	<u>Percentage Funded</u>	<u>Unfunded Pension Benefit Obligation</u>	<u>Annual Covered Payroll</u>	<u>Pension Benefit Obligation as a Percentage of Covered Payroll</u>
1982	\$75,195	\$351,009	21.4%	\$275,814	\$440,239	62.7%
1983	121,109	438,935	27.6%	317,826	549,953	57.8%
1984	177,564	502,778	35.3%	325,214	617,173	52.7%
1985	187,534	521,520	36.0%	333,986	568,505	58.7%
1986	251,205	613,274	41.0%	362,069	754,802	48.0%
1987	327,396	835,942	39.2%	508,546	929,267	54.7%
1988	430,507	1,238,058	34.8%	807,551	1,327,198	60.8%
1989	486,913	1,507,739	32.3%	1,020,826	1,507,788	67.7%
1990	602,347	1,659,197	36.3%	1,056,850	1,771,619	59.7%
1991	640,842	1,741,200	36.8%	1,100,358	1,854,655	59.3%

Revenues by Source and Expenses by Type

Fiscal Year	Revenues by Source		Expenses by Type		
	Employer Contribution	Investment Income	Administrative Expenses	Refunds	Total
1982	\$36,458			\$102	\$102
1983	34,703	\$11,211			
1984	40,800	15,887		232	232
1985	38,645	21,455	\$493	18,706	50,130
1986	43,000	29,535		8,864	8,864
1987	43,692	33,361			
1988	76,612	29,424	862		862
1989	22,883	38,489	2,925		2,925
1990	102,540	44,799	3,002	1,965	4,967
1991	103,085	51,457		31,885	31,905
			113,839	2,208	116,047

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

INDEPENDENT AUDITOR’S REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the general purpose financial statements of the Town of Merrimack, New Hampshire, as of and for the year ended June 30, 1991, and have issued our report thereon dated August 22, 1991. These general purpose financial statements are the responsibility of Town Officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town Officials, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Merrimack, New Hampshire, taken as a whole. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Merrimack, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



August 22, 1991

SCHEDULE 1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Balance Sheet – All Special Revenue Funds
June 30, 1991

	Sewer Operating Fund	Library Fine Fund	Fire Protection Area Fund	Solid Waste Disposal Fund	Naticook Day Camp Fund	Combining Totals June 30,	
						1991	1990
ASSETS							
Cash		\$44,084				\$44,084	\$16,640
Equity in pooled cash and investments	\$1,508,902		\$23,224			1,532,126	1,589,449
Accounts receivable	474,856		6,062	\$10,026	\$2,749	493,693	659,503
Deferred charges	150					150	
Due from other funds							120,525
Restricted cash	920,592					920,592	
Total Assets	<u>\$2,904,500</u>	<u>\$44,084</u>	<u>\$29,286</u>	<u>\$10,026</u>	<u>\$2,749</u>	<u>\$2,990,645</u>	<u>\$2,386,117</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$55,476			\$3,300		\$58,776	\$47,514
Accrued liabilities	17,130			3,881		21,011	11,022
Retainage payable							5,346
Deferred revenue	33,442		\$17,192			50,634	47,200
Due to other funds	10,500			4,500		15,000	15,300
Advances from other funds				116,807		116,807	105,103
Total Liabilities	<u>116,548</u>		<u>17,192</u>	<u>128,488</u>		<u>262,228</u>	<u>231,485</u>
Fund Balances (Deficit):							
Reserved for encumbrances	23,378					23,378	28,023
Unreserved:							
Designated	909,400	\$1,738				911,138	1,894
Undesignated (Deficit)	1,855,174	42,346	12,094	(118,462)	\$2,749	1,793,901	2,124,715
Total Fund Balances	<u>2,787,952</u>	<u>44,084</u>	<u>12,094</u>	<u>(118,462)</u>	<u>2,749</u>	<u>2,728,417</u>	<u>2,154,632</u>
Total Liabilities and Fund Balances	<u>\$2,904,500</u>	<u>\$44,084</u>	<u>\$29,286</u>	<u>\$10,026</u>	<u>\$2,749</u>	<u>\$2,990,645</u>	<u>\$2,386,117</u>

SCHEDULE 2
TOWN OF MERRIMACK, NEW HAMPSHIRE
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 All Special Revenue Funds
 For the Year Ended June 30, 1991

	Sewer Operating Fund	Library Fine Fund	Fire Protection Area Fund	Solid Waste Disposal Fund	Naticook Day Camp Fund	Combining Totals For the Years Ended June 30, 19911990	
Revenues:							
Licenses and permits	\$600					\$600	\$475
Intergovernmental revenues	36,868			\$10,000		46,868	
Charges for service	1,969,392	\$10,103	\$38,446	481,845	\$61,008	2,560,794	2,493,213
Miscellaneous revenues	111,800	39,130	1,516	5		152,451	322,163
Total Revenues	<u>2,118,660</u>	<u>49,233</u>	<u>39,962</u>	<u>491,850</u>	<u>61,008</u>	<u>2,760,713</u>	<u>2,815,851</u>
Expenditures:							
Current:							
Public safety			39,581			39,581	38,111
Sanitation	1,932,130			486,602		2,418,732	2,217,890
Culture and recreation		21,789			58,259	80,048	16,168
Capital outlay	197,802			340,000		537,802	224,677
Debt service:							
Principal of debt	297,500					297,500	
Interest and fiscal charges	88,558					88,558	
Total Expenditures	<u>2,515,990</u>	<u>21,789</u>	<u>39,581</u>	<u>826,602</u>	<u>58,259</u>	<u>3,462,221</u>	<u>2,496,846</u>
Excess of Revenues Over (Under) Expenditures	<u>(397,330)</u>	<u>27,444</u>	<u>381</u>	<u>(334,752)</u>	<u>2,749</u>	<u>(701,508)</u>	<u>319,005</u>
Other Financing Sources (Uses):							
Proceeds from debt financing	906,500			330,000		1,236,500	
Operating transfers in	37,331					37,331	
Operating transfers out	(50,000)					(50,000)	(127,977)
Total Other Financing Sources (Uses)	<u>893,831</u>			<u>330,000</u>		<u>1,223,831</u>	<u>(127,977)</u>
Excess of Revenues Over (Under) Expenditures and Other Uses	496,501	27,444	381	(4,752)	2,749	522,323	191,028
Fund Balances (Deficit) – July 1	2,239,989	16,640	11,713	(113,710)		2,154,632	1,963,604
Residual Equity Transfer	51,462					51,462	
Fund Balances (Deficit) – June 30	<u>\$2,787,952</u>	<u>\$44,084</u>	<u>\$12,094</u>	<u>(\$118,462)</u>	<u>\$2,749</u>	<u>\$2,728,417</u>	<u>\$2,154,632</u>

SCHEDULE 3
TOWN OF MERRIMACK, NEW HAMPSHIRE
 Combining Balance Sheet – All Capital Projects Funds
 June 30, 1991

	Incinerator Fund	Road Pavement Management Fund	Veteran's Memorial Park Fund	Camp Sargent Road Fund	Combining Totals June 30, 19911990	
ASSETS						
Equity in pooled cash and investments	\$326	\$786,188	\$822	\$44,570	\$831,906	\$2,519,183
Total Assets	\$326	\$786,188	\$822	\$44,570	\$831,906	\$2,519,183
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable		\$14,862			\$14,862	\$8
Accrued liabilities	\$16,842	93,810			110,652	188,136
Retainage payable		2,000			2,000	
Bond anticipation notes payable		1,460,000			1,460,000	2,600,000
Total Liabilities	16,842	1,570,672			1,587,514	2,788,144
Fund Balances:						
Reserved for encumbrances		21,855			21,855	9,391
Unreserved (Deficit)	(16,516)	(806,339)	\$822	\$44,570	(777,463)	(278,352)
Total Fund Balances	(16,516)	(784,484)	822	44,570	(755,608)	(268,961)
Total Liabilities and Fund Balances	\$326	\$786,188	\$822	\$44,570	\$831,906	\$2,519,183

SCHEDULE 4
TOWN OF MERRIMACK, NEW HAMPSHIRE
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 All Capital Projects Funds
 For the Year Ended June 30, 1991

	Combining Totals For the Years Ended June 30,				1991	1990
	Incinerator Fund	Road Pavement Management Fund	Veteran's Memorial Park Fund	Camp Sargent Road Fund		
Revenues:						
Intergovernmental revenues	\$77,965				\$77,965	\$561,540
Charges for service		\$250			250	400
Miscellaneous revenues		63,470	\$57	\$7,270	70,797	214,917
Total Revenues	77,965	63,720	57	7,270	149,012	776,857
Expenditures:						
Capital outlay		501,802			501,802	2,185,636
Interest and fiscal charges		98,014		1,181	99,195	181,003
Total Expenditures		599,816		1,181	600,997	2,366,639
Excess of Revenues Over (Under) Expenditures	77,965	(536,096)	57	6,089	(451,985)	(1,589,782)
Other Financing Sources (Uses):						
Proceeds of long-term debt						1,550,000
Operating transfers in		40,000			40,000	
Operating transfers out	(74,662)				(74,662)	(78,238)
Total Other Financing Sources (Uses)	(74,662)	40,000			(34,662)	1,471,762
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,303	(496,096)	57	6,089	(486,647)	(118,020)
Fund Balances (Deficit) - July 1	(19,819)	(288,388)	765	38,481	(268,961)	163,052
Residual Equity Transfer						(313,993)
Fund Balances (Deficit) - June 30	(\$16,516)	(\$784,484)	\$822	\$44,570	(\$755,608)	(\$268,961)

SCHEDULE 5
TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Balance Sheet – All Trust and Agency Funds
June 30, 1991

	Expendable Trust Funds	Non- Expendable Trust Funds	Pension Trust Fund	Deferred Compensation Agency Fund	Combining Totals June 30,	
					1991	1990
ASSETS						
Cash and equivalents	\$349,830	\$288,842	\$154,995		\$793,667	\$922,442
Equity in pooled cash and investments	19,110				19,110	14,966
Investments	736,471	681,940	443,948	\$304,234	2,166,593	2,079,494
Accounts receivable			5,823		5,823	6,327
Due from other funds	10,422		93,085		103,507	97,873
Total Assets	<u>\$1,115,833</u>	<u>\$970,782</u>	<u>\$697,851</u>	<u>\$304,234</u>	<u>\$3,088,700</u>	<u>\$3,121,102</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accrued liabilities			\$57,009	\$304,234	\$361,243	\$287,069
Due to other funds	\$168,299	\$1,600			169,899	184,210
Total Liabilities	<u>168,299</u>	<u>1,600</u>	<u>57,009</u>	<u>304,234</u>	<u>531,142</u>	<u>471,279</u>
Fund Balances:						
Reserved for endowments		595,649			595,649	595,501
Reserved for employees' retirement			640,842		640,842	602,347
Unreserved:						
Designated	947,534				947,534	1,103,621
Undesignated		373,533			373,533	348,354
Total Fund Balances	<u>947,534</u>	<u>969,182</u>	<u>640,842</u>	<u></u>	<u>2,557,558</u>	<u>2,649,823</u>
Total Liabilities and Fund Balances	<u>\$1,115,833</u>	<u>\$970,782</u>	<u>\$697,851</u>	<u>\$304,234</u>	<u>\$3,088,700</u>	<u>\$3,121,102</u>

SCHEDULE 6
TOWN OF MERRIMACK, NEW HAMPSHIRE
Project – Length Schedule of Construction Projects
All Capital Projects Funds
Beginning of Projects to June 30, 1991

	Incinerator Fund (1)	Road Pavement Management Fund	Veterans Memorial Park Fund	Camp Sargent Road Fund
Revenues and Other Financial Sources:				
Environmental Protection Agency grants	\$4,219,326			
State of New Hampshire grants	1,540,675			
Private grants	286,241		\$72,606	
Proceeds of general obligation bond issues	1,110,000	\$6,300,000		
Interest income	126,401	996,738	9,145	\$144,852
Transfers in		40,000		
Miscellaneous		2,650		
Total Revenues and Other Financial Sources	<u>7,282,643</u>	<u>7,339,388</u>	<u>81,751</u>	<u>144,852</u>
Expenditures:				
Engineering and construction	5,664,915	7,661,869	80,929	
Bond issue costs	6,945	33,358		1,408
Bond/bond anticipation note interest	85,262	428,645		98,874
Transfers out for bond principal and interest	1,542,037			
Total Expenditures	<u>7,299,159</u>	<u>8,123,872</u>	<u>80,929</u>	<u>100,282</u>
Fund Balance (Deficit)	<u>(\$16,516)</u>	<u>(\$784,484)</u>	<u>\$822</u>	<u>\$44,570</u>

(1) The Town's portion of net project costs, including bond principal and interest, has been reimbursed by grants from Anheuser – Busch, Inc.

Vachon, Clukay & Co., PC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the general purpose financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1991, and have issued our report thereon dated August 22, 1991. These general purpose financial statements are the responsibility of the Town of Merrimack, New Hampshire management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of Town of Merrimack, New Hampshire taken as a whole. The accompanying schedule of federal financial assistance is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Vachon, Clukay & Co., PC

August 22, 1991

TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of Federal Financial Assistance
For the Year Ended June 30, 1991

Federal Assistance Programs	Federal Catalogue	Balance July 1, 1990	Revenues		Expenditures	Balance June 30, 1991
<u>Agency/Grant Program/Title</u>	<u>Number</u>	<u>1990</u>	<u>Federal</u>	<u>Local</u>		<u>1991</u>
DEPARTMENT OF JUSTICE						
Pass Through Payments from State						
Drug Control and System Improvement -- Formula Grant	16.579					
Clean Sweep			\$22,291	\$24,615	\$46,906	
DARE			16,876	35,666	52,542	
Drug Unit			5,943		5,943	
			45,110	60,281	105,391	
DEPARTMENT OF TRANSPORTATION						
Pass Through Payments from State						
State and Community Highway Safety	20.600		13,045		13,045	
Total Federal Financial Assistance			\$58,155	\$60,281	\$118,436	

See notes to schedule of federal financial assistance

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
June 30, 1991

NOTE 1—GENERAL

The accompanying Schedule of Federal Financial Assistance presents the activity of all federal financial assistance programs of the Town of Merrimack, New Hampshire. The Town of Merrimack's reporting entity is defined in Note 1 to the Town's general purpose financial statements. All federal financial assistance was passed through State of New Hampshire agencies and is included on the schedule.

NOTE 2—BASIS OF ACCOUNTING

The accompanying Schedule of Federal Financial Assistance is presented using the modified accrual basis of accounting, which is described in Note 1 to the Town's general purpose financial statements.

NOTE 3—RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Federal financial assistance revenues are reported in the Town's general purpose financial statements as intergovernmental revenues of the general fund.

TOWN OF MERRIMACK, NEW HAMPSHIRE
SINGLE AUDIT COMPLIANCE
JUNE 30, 1991

Vachon, Clukay & Co., PC

Certified Public Accountants

TOWN OF MERRIMACK, NEW HAMPSHIRE

SINGLE AUDIT COMPLIANCE

June 30, 1991

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**INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED
IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Board Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the general purpose financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1991, and have issued our report thereon dated August 22, 1991.

We have conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1991, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Merrimack, New Hampshire is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories.

ACCOUNTING APPLICATIONS

- Budget
- Cash and investments
- Revenue and receivables
- Expenditures and expenses for goods and services and accounts payable
- Payroll and related liabilities
- Debt and debt service requirements
- Grant and similar programs

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operations that we have reported to the management of the Town of Merrimack, New Hampshire in a separate letter dated August 22, 1991.

This report is intended for the information of management, and the Board of Selectmen. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Wachon, Cleary & Co., PC

August 22, 1991

Vachon, Clukay & Co., PC

Certified Public Accountants

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Manchester, New Hampshire 03101
(603) 622-7070

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the general purpose financial statements of the Town of Merrimack, New Hampshire for the year ended June 30, 1991, and have issued our report thereon dated August 22, 1991.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget OMB Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1991, we considered the Town's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Town's general purpose financial statements and not to provide assurance on the internal control structure. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated August 22, 1991.

The management of the Town of Merrimack, New Hampshire is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

ACCOUNTING CONTROLS

- Revenue and Receivables
- Expenditures for Goods and Services
and Accounts Payable
- Payroll and Related Liabilities
- Grant and Similar Programs

ADMINISTRATIVE CONTROLS

General Requirements

- Political Activity
- Civil Rights
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Administrative Requirements

Specific Requirements

- Types of Services
- Eligibility
- Matching, Level of Effort, and Earmarking

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1991, the Town of Merrimack, New Hampshire had no major federal financial assistance programs and expended 81.3% of its total federal financial assistance programs under the following nonmajor federal assistance program:

Drug Control System Improvement - Formula Grant

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

ACCOUNTING RECORDS

Observation

Federal grant revenues do not have accounts by individual grants.

Implication

The Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments (Common Rule) subpart C(b)(2) requires the maintenance of accounting records which contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income. The Town may not be in compliance with the Common Rule.

Recommendation

We recommend that a separate set of accounts be established and maintained by grant. Material grants should be accounted for in Special Revenue Funds.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Town of Merrimack, New Hampshire, in a separate letter dated August 22, 1991.

This report is intended for the information of management and the Board of Selectmen. This restriction is not intended to limit the distribution of this report which is a matter of public record.

William, Cleary & Co., PC

August 22, 1991

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
Manchester, New Hampshire 03101
(603) 622-7070

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have audited the general purpose financial statements of the Town of Merrimack, New Hampshire as of and for the year ended June 30, 1991, and have issued our report thereon dated August 22, 1991.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Town of Merrimack, New Hampshire is the responsibility of the Town of Merrimack, New Hampshire's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Town of Merrimack, New Hampshire's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Town of Merrimack, New Hampshire complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Merrimack, New Hampshire had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the Board of Selectmen. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Vachon, Clukay & Co., PC

August 22, 1991

Vachon, Clukay & Co., PC

Certified Public Accountants

131 Middle Street
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(603) 622-7070

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have applied procedures to test the Town of Merrimack, New Hampshire's compliance with the following requirements applicable to each of its federal financial assistance programs, the nonmajor programs of which are identified in the schedule of federal financial assistance, for the year ended June 30, 1991.

GENERAL REQUIREMENTS

Political Activity
Civil Rights
Federal Financial Reports
Allowable Costs/Cost Principles
Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town of Merrimack, New Hampshire's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no instances of noncompliance with the requirements listed in the first paragraph of this report.

With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Merrimack, New Hampshire had not complied, in a material respects, with those requirements.

This report is intended for the information of the management and the Board of Selectmen. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Vachon, Clukay & Co., PC

August 22, 1991

MUNICIPAL SERVICES

Telephone Directory

Town Manager	424-2331
Finance Department	424-2331
Assessor	424-5136
Building Inspector	424-3531
District Court	424-9916
Fire Department	424-3690
Highway Garage	424-9411
Planning & Zoning Department	424-3531
Police Department	424-3774
Public Works Department	424-5137
Selectmen's Office	424-2331
Town Clerk/Tax Collector	424-3651
Wastewater Treatment Facility	883-8196
Water District	424-9241

Emergency Telephone Numbers

If your telephone exchange begins with **424** or **429**

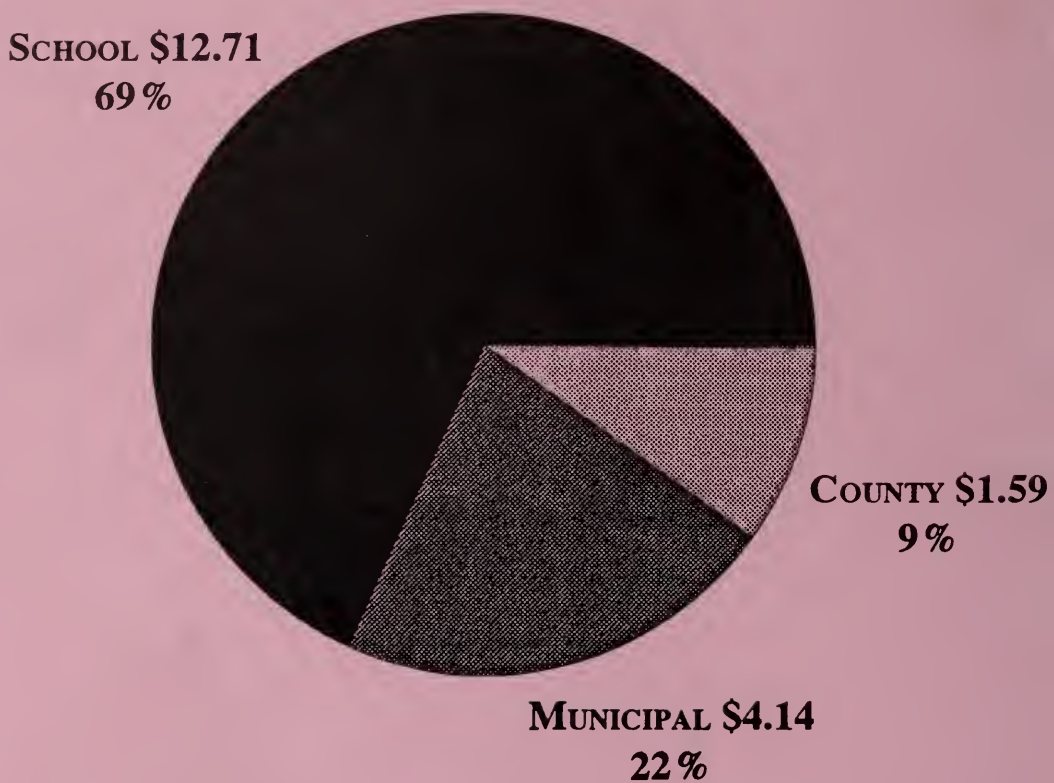
DIAL 9-1-1

All others dial **424-2222**

Office Hours

Town Clerk/Tax Collector	Mon-Fri 9:00 a.m.-4:30 p.m.
October through May — Every Monday Evening	7:00-9:00 p.m.
June through Sept. — Every other Monday Evening	7:00-9:00 p.m.
Assessor's Office	Mon-Fri 8:30 a.m.-4:30 p.m.
Building Inspector	Mon-Fri 8:30 a.m.-4:30 p.m.
District Court	Mon-Fri 8:30 a.m.-4:30 p.m.
Library	Mon-Thu 9:00 a.m.-9:00 p.m.
	Fri & Sat 9:00 a.m.-5:00 p.m.
Planning & Zoning Department	Mon-Fri 8:30 a.m.-4:30 p.m.
Public Works Department	Mon-Fri 8:30 a.m.-4:30 p.m.
Selectmen's Office	Mon-Fri 8:30 a.m.-4:30 p.m.
Solid Waste & Recycling Facility	Tue-Sat 8:00 a.m.-4:00 p.m.
Water District	Mon-Fri 8:30 a.m.-4:30 p.m.

YOUR 1991 TAX DOLLAR



TOTAL TAX RATE \$18.44 PER \$1,000